

AGGREGATED INFORMATION FOR CATEGORY A (METRO)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2015/16												2014/15				
	Budget		First Quarter			Second Quarter			Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16		
Operating Revenue and Expenditure																	
Operating Revenue	182 142 655	184 034 100	47 330 497	26.0%	44 950 199	24.7%	42 754 912	23.2%	41 252 072	22.4%	176 287 681	95.8%	36 370 542	98.0%	13.4%		
Property rates	32 733 728	32 748 355	7 918 673	24.2%	8 843 867	27.0%	7 908 265	24.1%	8 850 625	27.0%	33 221 420	102.4%	7 650 890	102.3%	15.7%		
Property rates - penalties and collection charges	358 856	347 129	99 832	25.3%	97 490	27.3%	45 181	13.0%	68 182	19.6%	301 684	88.9%	82 395	91.8%	(17.2%)		
Service charges - electricity revenue	69 192 844	68 378 096	18 388 460	26.6%	15 163 638	21.9%	15 060 936	22.0%	15 876 974	23.2%	64 490 007	94.3%	14 687 730	94.8%	8.1%		
Service charges - water revenue	19 984 158	20 082 443	4 528 976	22.7%	5 264 232	26.3%	5 050 815	25.2%	5 055 850	25.2%	19 899 873	99.1%	4 343 848	100.2%	16.4%		
Service charges - sanitation revenue	8 561 286	8 935 700	2 099 599	24.4%	2 109 655	24.6%	2 122 355	23.8%	2 118 379	23.7%	8 440 988	94.5%	1 851 520	101.4%	14.4%		
Service charges - refuse revenue	6 025 441	6 025 407	1 499 979	24.8%	1 516 562	24.8%	1 520 566	25.2%	1 488 886	24.6%	6 017 233	99.9%	1 376 965	100.3%	7.8%		
Rental of facilities and equipment	1 228 248	1 226 065	266 183	24.0%	264 784	23.0%	265 288	23.7%	266 581	26.1%	89 196	86.9%	268 993	104.8%	12.7%		
Interest earned - external investments	3 386 295	3 396 556	204 799	21.5%	324 684	23.4%	324 309	23.5%	328 479	20.9%	1 255 623	89.9%	339 222	85.8%	(94.8%)		
Interest earned - outstanding debtors	1 406 680	1 374 956	410 249	29.2%	469 330	33.4%	478 242	34.8%	446 096	32.4%	1 803 907	131.2%	398 824	123.5%	11.9%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	2 731 992	2 840 885	551 215	20.2%	608 540	22.3%	496 266	17.5%	727 741	25.6%	2 383 762	83.9%	624 679	99.7%	16.5%		
Licences and permits	217 435	193 998	4 609	25.5%	48 717	22.4%	49 930	25.7%	52 134	26.9%	195 390	100.7%	55 557	100.9%	(6.2%)		
Agency services	1 141 633	1 078 277	247 127	21.6%	261 164	23.4%	277 603	25.7%	311 817	28.9%	1 103 711	102.4%	277 477	96.4%	12.4%		
Transfers recognised - operational	22 203 708	23 003 172	1 702 583	32.0%	5 983 689	26.9%	5 507 020	23.9%	2 794 423	12.1%	2 387 716	93.0%	2 034 041	90.1%	37.4%		
Other own revenue	12 637 731	13 900 535	3 384 953	26.8%	3 351 218	26.5%	2 819 425	20.3%	2 287 789	16.5%	11 843 384	85.2%	1 711 992	106.5%	33.6%		
Gains on disposal of PPE	151 824	141 579	5 448	3.6%	5 140	3.5%	9 731	6.9%	162 474	114.8%	182 813	129.1%	32 072	44.2%	406.6%		
Operating Expenditure	179 756 905	181 998 873	41 266 083	23.0%	44 131 867	24.6%	39 668 005	21.8%	47 120 624	26.8%	173 784 578	95.5%	41 788 054	93.7%	16.6%		
Employee related costs	45 552 284	45 361 332	10 325 434	22.7%	12 176 271	26.7%	10 941 411	24.1%	11 126 641	24.5%	44 569 757	98.3%	9 727 587	96.6%	14.4%		
Remuneration of councillors	778 898	776 003	182 232	23.4%	182 564	23.4%	209 252	27.0%	192 011	24.7%	766 060	98.7%	208 131	96.4%	(7.7%)		
Debt impairment	7 944 536	8 480 076	1 898 946	23.9%	1 596 003	20.2%	2 392 380	28.2%	3 099 473	36.6%	8 984 802	106.0%	1 778 429	94.2%	74.3%		
Depreciation and asset impairment	12 445 200	12 525 452	3 658 943	21.2%	2 722 679	21.9%	3 018 706	24.1%	3 116 753	24.9%	11 494 082	91.8%	1 621 504	92.6%	16.7%		
Finance charges	5 533 403	5 183 543	1 709 653	17.0%	1 583 697	24.2%	832 340	13.5%	1 738 047	22.0%	5 262 058	85.0%	1 550 726	84.9%	11.6%		
Other expenses	56 937 193	56 819 933	10 799 077	26.5%	10 303 888	22.2%	12 429 357	21.9%	15 847 047	26.3%	58 937 193	97.2%	12 645 333	97.9%	22.8%		
Other Materials	4 450 201	4 425 699	1 238 240	27.8%	3 117 099	48.8%	836 959	18.9%	1 094 474	24.7%	5 341 402	103.7%	1 137 407	79.9%	(39.8%)		
Contracted services	14 420 872	17 260 743	2 992 273	18.2%	4 128 430	25.1%	3 376 012	19.6%	5 068 159	29.4%	15 563 874	90.2%	5 074 037	94.2%	(18%)		
Transfers and grants	2 840 683	3 823 093	787 732	27.9%	1 046 649	37.5%	647 764	16.8%	877 403	23.0%	3 375 748	88.3%	644 787	94.5%	36.1%		
Other expenditure	24 087 907	24 302 207	4 346 847	18.0%	5 450 327	22.6%	4 987 238	20.5%	7 046 589	29.0%	21 827 000	89.8%	5 550 493	82.0%	27.0%		
Loss on disposal of PPE	15 308	15 413	158	1.0%	15 847	3.0%	15 847	20.0%	(119 494)	(75.3%)	(59 413)	(64.5%)	828 129	3 186.1%	(114.4%)		
Surplus/(Deficit)	2 385 750	2 035 227	6 064 415	818 333	3 086 907	(7 468 552)	2 501 102	(5 417 512)									
Transfers recognised - capital	15 525 812	16 309 267	1 713 316	11.0%	3 565 268	23.0%	2 814 965	17.3%	4 651 810	28.5%	12 745 399	78.1%	3 627 116	74.8%	28.3%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	129 261	(130 000)	(30 217)	(23.4%)	(28 000)	(21.7%)	(32 500)	25.0%	(32 600)	(25.1%)	(123 317)	94.9%	(13 925)	(68.0%)	134.1%		
Surplus/(Deficit) after capital transfers and contributions	18 040 823	18 214 494	7 747 513	4 355 621	5 869 392	(2 849 343)	15 123 184	(1 804 321)									
Taxation	502 137	557 412	5 893	1.2%	8 562	1.7%	14 510	2.6%	(22 765)	(4.1%)	6 261	1.1%	26 681	78.8%	(185.5%)		
Surplus/(Deficit) after taxation	17 538 686	17 657 082	7 741 620	4 347 060	5 854 823	(2 826 580)	15 116 923	(1 831 002)									
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	17 538 686	17 657 082	7 741 620	4 347 060	5 854 823	(2 826 580)	15 116 923	(1 831 002)									
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	(0)	400.0%	(100.0%)		
Surplus/(Deficit) for the year	17 538 686	17 657 082	7 741 620	4 347 060	5 854 823	(2 826 580)	15 116 923	(1 831 002)									

R thousands	2015/16												2014/15			
	Budget		First Quarter			Second Quarter			Third Quarter			Fourth Quarter		Year to Date		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16	
Capital Revenue and Expenditure																
Source of Finance	34 734 483	34 949 339	3 724 739	10.7%	7 203 975	20.7%	5 367 484	15.4%	13 728 521	39.3%	30 024 719	85.5%	14 991 821	88.9%	(8.4%)	
National Government	14 427 188	14 925 191	1 715 415	11.9%	3 515 159	24.4%	2 585 721	17.3%	4 549 295	30.5%	12 365 591	82.8%	6 113 818	85.8%	(25.6%)	
Provincial Government	1 067 657	1 233 500	120 102	11.2%	19 000	19.0%	145 045	11.8%	1 240 500	33.0%	875 075	70.9%	(499 704)	26.1%	(181.6%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	42 769	70 609	-	-	1 507	3.5%	1 001	18.4%	15 120	21.4%	29 629	4				

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
	R thousands														
Cash Flow from Operating Activities															
Receipts	187 293 108	190 304 373	50 774 242	27.1%	51 276 367	27.4%	48 594 818	25.5%	40 931 116	21.5%	191 576 543	100.7%	37 921 227	98.9%	7.9%
Property rates, penalties and collection charges	31 429 662	31 927 410	8 221 749	26.2%	9 150 702	29.1%	7 749 888	24.3%	8 495 228	26.6%	33 617 567	105.3%	7 581 403	100.8%	12.1%
Other charges	98 926 466	98 986 159	23 164 041	23.4%	26 548 599	25.6%	25 222 258	22.6%	21 641 737	21.9%	92 446 258	93.7%	20 674 851	96.5%	4.7%
Other revenue	14 116 512	15 265 044	5 519 141	45.7%	5 417 955	44.6%	5 528 017	34.9%	7 759 659	50.8%	26 044 651	100.8%	3 454 485	117.8%	122.0%
Government - operating	23 657 635	24 686 366	8 229 246	34.6%	5 161 935	21.6%	5 162 233	24.7%	7 162 345	71.8%	17 209 537	117.8%	3 652 064	95.6%	(370.3%)
Government - capital	15 711 335	16 339 206	3 769 184	24.0%	4 520 830	28.8%	5 914 649	36.3%	4 114 690	25.2%	18 339 403	112.2%	4 221 681	92.2%	(2.5%)
Interest	3 252 349	3 389 119	865 197	26.7%	649 668	20.0%	1 210 075	35.7%	683 836	20.2%	3 411 776	100.7%	1 297 575	114.7%	(47.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(156 934 366)	(161 431 304)	(49 407 950)	31.5%	(42 548 329)	27.1%	(35 522 729)	22.0%	(40 069 840)	24.8%	(167 539 849)	103.8%	(35 492 400)	99.9%	12.9%
Suppliers and employees	(146 579 922)	(141 150 079)	(47 225 511)	31.8%	(39 739 251)	26.7%	(31 467 920)	23.7%	(35 992 566)	25.5%	(156 414 248)	110.8%	(33 495 342)	100.2%	7.5%
Finance charges	(6 430 080)	(14 205 846)	(1 638 623)	25.5%	(1 801 229)	28.0%	(1 440 046)	10.1%	(3 527 464)	24.8%	(8 407 362)	59.2%	(1 501 195)	86.0%	135.0%
Transfers and grants	(1 921 364)	(6 075 379)	(546 817)	28.4%	(52 856)	(6 016 849)	(6 141 763)	10.1%	(50 809)	8.9%	(2 718 239)	44.7%	(495 863)	120.3%	9.1%
Net Cash from/(used) Operating Activities	30 358 742	28 873 070	1 366 291	4.5%	8 728 037	28.7%	13 072 089	45.3%	870 277	3.0%	24 039 694	83.2%	2 428 828	93.4%	(64.2%)
Cash Flow from Investing Activities															
Receipts	(321 359)	(251 102)	4 443 443	(1 382.7%)	(145 271)	45.2%	442 740	(176.3%)	(394 740)	157.2%	4 346 171	(1 730.8%)	(392 047)	(9.5%)	7.7%
Proceeds on disposal of PPE	148 800	136 800	3 715 794	2 497.9%	94 467	64.8%	226 993	165.7%	112 888	82.5%	4 152 922	303.7%	96 113	105.9%	17.4%
Decrease in non-current debtors	(698)	(7 105)	617 718	(68 822.2%)	(232 227)	25.8%	(53 143)	74.7%	(227 651)	3.041%	104 687	(1 473.4%)	(810 931)	173.3%	(71.9%)
Decrease in other non-current receivables	39 853	(40 639)	7 073	183.4%	60 943	152.9%	200 647	(542.9%)	(520 400)	128.0%	(165 736)	407.8%	(543 847)	94.3%	(4.3%)
Decrease (Increase) in non-current investments	(509 114)	(340 157)	35 857	(7.0%)	(70 455)	13.8%	48 544	(14.3%)	(240 453)	(70.7%)	254 399	(74.8%)	866 619	(34.0%)	(72.3%)
Payments	(34 120 259)	(34 197 917)	(6 345 011)	18.6%	(6 962 009)	20.4%	(5 220 570)	15.3%	(9 340 195)	27.3%	(27 867 784)	81.5%	(5 986 318)	79.9%	3.9%
Capital assets	(34 120 259)	(34 197 917)	(6 345 011)	18.6%	(6 962 009)	20.4%	(5 220 570)	15.3%	(9 340 195)	27.3%	(27 867 784)	81.5%	(8 966 316)	79.9%	3.9%
Net Cash from/(used) Investing Activities	34 441 616	(34 449 016)	(1 901 568)	5.5%	(7 107 279)	(4 777 830)	13.9%	(9 734 936)	(23 521 613)	68.3%	(9 738 365)	74.5%	-	-	3.8%
Cash Flow from Financing Activities															
Receipts	9 472 519	7 471 987	582 446	6.1%	5 161 956	54.5%	4 418 907	59.1%	4 556 774	61.0%	14 720 083	197.0%	3 978 528	123.2%	14.5%
Short term loans	-	-	265 000	-	5 455 900	-	1 883 000	-	1 950 000	-	9 553 900	-	1 250 000	56.0%	-
Borrowing long term/Refinancing	9 319 665	7 319 665	330 000	3.5%	(390 000)	(3.5%)	2 667 946	36.4%	2 640 001	36.1%	5 307 947	72.5%	2 708 203	32.7%	(2.5%)
Payments	(4 242 254)	(4 100 178)	(680 626)	16.0%	(4 804 693)	113.3%	(3 180 644)	77.6%	(3 035 627)	74.0%	(11 701 590)	285.4%	(1 377 276)	368.6%	120.4%
Repayment of borrowing	(4 242 254)	(4 100 178)	(680 626)	16.0%	(4 804 693)	113.3%	(3 180 644)	77.6%	(3 035 627)	74.0%	(11 701 590)	285.4%	(1 377 276)	368.6%	120.4%
Net Cash from/(used) Financing Activities	5 230 265	3 371 809	(98 180)	(1.9%)	357 263	6.8%	1 238 262	36.7%	1 521 147	45.1%	3 018 493	89.5%	2 601 253	(14.2%)	-
Net Increase/(Decrease) in cash held	1 147 389	(2 204 140)	(633 457)	(55.2%)	1 978 021	172.4%	9 532 521	(432.5%)	(7 343 511)	333.2%	3 532 574	(160.3%)	(4 346 285)	63.9%	68.9%
Cash/Cash equivalents at the year begin:	21 110 835	21 701 402	28 891 802	136.9%	28 258 346	133.9%	30 236 367	127.6%	39 768 887	167.8%	28 891 802	121.9%	31 587 105	114.6%	25.9%
Cash/Cash equivalents at the year end:	22 258 224	21 497 302	28 258 346	127.0%	30 236 367	135.8%	39 768 887	185.0%	32 425 376	150.8%	27 238 819	118.6%	-	-	19.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 905 694	12.4%	734 651	4.0%	549 253	3.4%	12 714 241	79.4%	15 994 334	20.3%	922 751	5.8%	2 337 791	14.4%
Trade and Other Receivables from Exchange Transactions - Electricity	3 475 001	36.4%	645 468	6.8%	398 726	4.2%	4 981 266	52.4%	9 501 380	16.7%	294 448	3.1%	1 003 999	10.8%
Receivables from Non-exchange Transactions - Property Ratios	2 336 456	17.9%	493 055	3.8%	371 916	2.8%	9 849 967	75.5%	12 051 383	23.0%	809 554	6.2%	1 776 618	13.6%
Receivables from Exchange Transactions - Waste Water Management	901 009	14.0%	261 388	4.2%	206 099	2.9%	5 038 627	78.6%	6 413 113	11.3%	270 579	4.2%	631 277	9.8%
Receivables from Exchange Transactions - Waste Management	445 047	12.4%	131 971	3.7%	116 124	3.2%	2 891 011	80.7%	3 584 154	6.3%	305 571	8.5%	296 408	8.3%
Receivables from Exchange Transactions - Property Rental Debtors	67 578	4.4%	21 284	1.5%	29 588	1.5%	1 434 366	92.7%	1 547 817	2.7%	1 666	.1%	130 526	8.4%
Interest on Arrear Debtor Accounts	59 692	1.1%	185 619	3.4%	183 703	3.3%	5 099 502	92.2%	5 528 516	9.7%	483 572	8.7%	511 104	9.2%
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	76 189	6.8%	(25 451)	(2.3%)	5 651	5%	1 071 609	95.0%	1 127 998	2.0%	454 811	40.3%	16 202	1.4%
Total By Income Source	9 347 757	16.5%	2 456 004	4.3%	1 854 047	3.3%	43 090 588	75.9%	56 748 395	100.0%	3 542 949	6.2%	6 703 923	11.8%
Debtors Age Analysis By Customer Group														
Organs of State	307 148	18.4%	116 680	7.0%	104 782	6.3%	1 140 621	68.3%	1 669 230	2.9%	3 087	.2%	96 095	5.8%
Commercial	4 469 074	25.3%	818 185	4.6%	697 874	3.9%	11 688 930	66.1%	17 674 063	31.1%	413 883	2.3%	1 141 344	6.5%
Households	4 407 494	12.4%	1 514 172	4.3%	1 021 892	2.9%	28 635 637	80.5%	35 759 194	62.7%	2 824 631	7.9%	5 393 519	15.2%
Other	164 041	9.0%	1 625 967	.4%	29 499	1.6%	1 625 400	89.0%	1 825 907	3.2%	301 349	16.5%	72 965	4.0%
Total By Customer Group	9 347 757	16.5%	2 456 004	4.3%	1 854 047	3.3%	43 090 588	75.9%	56 748 395	100.0%	3 542 949	6.2%	6 703 923	11.8%

Contact Details

Municipal Manager
Financial Manager

Source: Local Government Database

All figures in this report are audited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	5 719 607	5 690 895	1 484 412	26.0%	1 486 966	26.0%	1 374 915	24.2%	1 140 344	20.0%	5 486 638	96.4%	982 355	99.7%	16.1%
Property rates	902 842	952 842	289 654	31.1%	211 693	23.4%	205 540	21.6%	211 105	22.2%	908 992	95.4%	192 690	99.1%	9.4%
Property rates, penalties and collection charges	571	571	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 658 671	1 759 671	423 748	25.5%	486 605	29.3%	415 528	23.6%	411 068	23.4%	1 736 949	98.8%	360 383	99.7%	14.1%
Service charges - water revenue	411 381	411 381	101 344	24.6%	103 881	25.3%	125 670	30.5%	140 298	34.1%	471 193	114.5%	98 062	106.8%	43.1%
Service charges - sanitation revenue	314 571	314 571	83 731	26.6%	70 995	22.6%	71 971	22.9%	76 791	24.4%	303 487	96.5%	56 130	96.1%	36.8%
Service charges - refuse revenue	284 040	288 040	73 860	25.1%	77 770	25.2%	71 161	25.1%	71 405	25.0%	287 242	100.4%	65 222	100.1%	9.5%
Rental of facilities and equipment	16 506	20 056	4 782	39.8%	4 599	28.1%	2 922	11.8%	2 925	14.9%	14 576	72.7%	52	19.7%	50.1%
Interest earned - external investments	18 639	18 439	4 164	22.3%	6 993	37.9%	7 444	40.0%	5 544	29.9%	151 741	113.5%	4 644	85.8%	(219.4%)
Interest earned - outstanding debtors	32 175	32 175	7 178	22.3%	7 499	23.9%	8 477	26.3%	9 307	28.9%	32 661	101.5%	9 042	119.1%	2.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 293	7 793	1 955	19.0%	1 257	12.2%	1 160	14.9%	2 098	26.9%	6 471	83.0%	1 199	49.8%	75.0%
Licences and permits	22 472	12 972	988	4.4%	3 403	15.1%	5 418	41.8%	3 662	28.2%	13 470	103.8%	3 514	68.9%	4.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	1 249 333	1 078 556	287 621	23.0%	302 140	24.2%	215 816	20.0%	99 679	9.2%	905 256	83.9%	93 021	92.0%	7.2%
Other own revenue	662 931	662 931	181 436	27.4%	181 385	27.4%	204 536	30.9%	74 181	11.2%	641 538	96.8%	62 797	103.0%	18.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	966	-	-	(100.0%)
Operating Expenditure	5 718 685	5 689 973	1 270 254	22.2%	1 301 395	22.8%	1 309 166	23.0%	1 423 986	25.0%	5 304 802	93.2%	1 062 637	93.3%	34.0%
Employee related costs	1 387 619	1 425 572	328 282	23.5%	343 279	24.7%	338 293	23.7%	354 362	24.9%	1 362 215	95.6%	291 107	96.1%	21.7%
Remuneration of councillors	52 910	54 810	17 784	24.2%	12 810	24.2%	15 329	28.0%	13 297	24.3%	54 220	98.9%	13 787	91.3%	(3.6%)
Debt impairment	245 009	255 979	61 252	25.0%	61 252	25.0%	67 980	26.8%	63 495	25.0%	253 979	100.0%	48 975	100.0%	29.6%
Depreciation and asset impairment	712 213	740 930	172 732	24.3%	172 759	24.3%	172 834	23.3%	222 604	30.0%	740 930	100.0%	177 525	100.0%	25.4%
Finance charges	54 313	55 813	13 984	24.1%	14 770	27.2%	12 659	22.7%	13 952	25.0%	54 464	97.6%	15 246	100.5%	(8.5%)
Interest expense	1 377 012	1 407 012	427 999	31.1%	303 580	22.0%	319 608	22.7%	369 744	26.3%	1 420 840	101.0%	313 910	100.0%	17.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	21 422	21 422	2 341	10.9%	2 756	12.7%	1 705	8.3%	8 905	41.3%	15 938	73.2%	1 914	97.7%	366.3%
Transfers and grants	258 548	258 548	51 439	19.9%	45 022	25.1%	51 991	22.4%	64 147	24.8%	238 599	92.3%	57 065	107.8%	12.4%
Other expenditure	1 609 419	1 471 667	202 411	12.6%	325 167	20.2%	322 678	21.9%	313 462	21.3%	1 163 717	79.1%	143 107	76.1%	119.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	922	922	214 158	185 571	65 749	(283 642)	181 836	(80 282)							
Transfers recognised - capital	890 353	890 353	63 978	7.5%	234 942	27.6%	141 974	16.7%	173 496	20.4%	614 390	72.3%	-	-	(100.0%)
Contributors recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	851 275	851 275	278 136	420 513	207 723	(110 146)	796 226	(80 282)							
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	851 275	851 275	278 136	420 513	207 723	(110 146)	796 226	(80 282)							
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	851 275	851 275	278 136	420 513	207 723	(110 146)	796 226	(80 282)							
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	851 275	851 275	278 136	420 513	207 723	(110 146)	796 226	(80 282)							

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	1 275 354	1 390 877	99 746	7.8%	298 379	23.4%	229 512	16.5%	381 946	27.5%	1 009 582	72.6%	328 409	74.8%	16.3%
National Government	742 884	702 762	58 069	7.8%	216 693	29.2%	122 276	17.4%	161 124	22.9%	558 162	79.4%	187 659	83.7%	(14.1%)
Provincial Government	107 469	86 850	5 909	5.5%	18 210	16.9%	19 698	22.7%	12 334	14.2%	56 150	64.7%	4 417	64.9%	179.2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	850 353	789 612	63 978	7.5%	234 903	27.6%	141 974	18.0%	173 496	22.0%	611 312	77.8%	192 076	82.3%	(9.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	426 002	600 806	35 768	8.4%	63 476	14.9%	87 538	14.6%	208 468	34.7%	395 270	65.8%	136 332	60.6%	52.9%
Public contributions and donations	-	-	459	-	-	-	-	-	-	-	-	-	-	-	2 175.4%
Capital Expenditure Standard Classification	1 275 354	1 390 877	99 746	7.8%	298 379	23.4%	229 512	16.5%	381 946	27.5%	1 009 582	72.6%	328 409	74.8%	16.3%
Governance & Administration	59 300	46 512	1 342	1.2%	2 146	3.6%	1 355	2.9%	16 963	36.5%	23 389	48.1%	1 886	24.8%	799.6%
Planning & Development	27 100	19 753	1 041	1.0%	1 271	4.7%	905	17.6%	1 314	22.4%	2 521	49.9%	1 211	51.7%	(4.9%)
Budget & Treasury Office	10 000	10 753	1 041	1.0%	1 771	1.7%	459	4.2%	1 162	10.8%	4 768	17.7%	1 388	5.3%	72.5%
Corporate Services	21 400	30 631	1 388	6.4%	1 854	8.6%	0	0.0%	1 649	47.6%	47 696	77.6%	531	19.0%	2 631.3%
Community and Public Safety	305 548	265 774	45 847	15.0%	52 949	17.2%	51 465	19.4%	52 941	19.9%</td					

Part 3: Cash Receipts and Payments

	2015/16												2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget
	R thousands													
Cash Flow from Operating Activities														
Receipts	6 112 391	6 237 107	1 805 664	29.5%	1 484 966	24.3%	1 802 795	28.9%	1 107 257	17.8%	6 200 683	99.4%	1 000 420	103.7%
Property rates, penalties and collection charges	831 140	884 747	280 654	33.8%	211 693	25.5%	205 540	23.2%	211 105	23.9%	908 992	102.7%	194 017	106.0%
Interest charges	2 471 892	2 644 096	680 731	27.5%	733 651	29.7%	684 299	25.9%	699 531	26.5%	2 798 871	105.9%	598 851	107.5%
Other revenue	657 760	651 758	191 325	24.4%	197 531	30.1%	220 661	33.7%	179 323	11.9%	657 760	105.7%	78 472	112.0%
Government - operating	1 149 367	1 079 556	287 631	25.6%	302 140	26.5%	215 916	20.0%	99 479	9.2%	905 256	83.9%	55 956	15.1%
Government - capital	850 353	812 071	321 252	37.8%	2 000	(2%)	427 880	52.7%	(33 087)	(4.1%)	714 045	87.9%	(700)	92.2%
Interest	152 531	165 859	42 081	27.6%	41 935	27.5%	47 790	28.8%	52 606	31.7%	184 402	111.2%	43 184	145.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 761 463)	(4 618 423)	(1 278 078)	26.8%	(1 072 950)	22.5%	(1 368 199)	29.6%	(1 112 310)	24.1%	(4 831 536)	104.6%	(940 952)	110.4%
Suppliers and employees	(4 446 581)	(4 304 041)	(1 215 356)	27.3%	(993 158)	22.3%	(1 207 549)	30.1%	(1 034 211)	24.0%	(4 538 473)	105.4%	(869 203)	110.7%
Finance charges	(54 813)	(55 813)	(15 084)	24.1%	(14 770)	27.2%	(12 659)	22.7%	(13 952)	25.0%	(54 464)	97.6%	(15 246)	100.4%
Transfers and grants	(258 568)	(258 568)	(51 439)	19.9%	(65 022)	25.1%	(51 991)	22.4%	(64 147)	24.8%	(238 599)	92.3%	(56 903)	107.6%
Net Cash from/(used) Operating Activities	1 350 929	1 618 685	527 586	39.1%	412 017	30.5%	434 597	26.8%	(5 053)	(3%)	1 369 147	84.6%	59 468	84.9%
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 275 354)	(1 390 877)	(99 583)	7.8%	(296 541)	23.4%	(229 448)	16.5%	(382 010)	27.5%	(1 009 582)	72.6%	(328 632)	74.8%
Capital assets	(1 275 354)	(1 390 877)	(99 583)	7.8%	(296 541)	23.4%	(229 448)	16.5%	(382 010)	27.5%	(1 009 582)	72.6%	(328 632)	74.8%
Net Cash from/(used) Investing Activities	(1 275 354)	(1 390 877)	(99 583)	7.8%	(296 541)	23.4%	(229 448)	16.5%	(382 010)	27.5%	(1 009 582)	72.6%	(328 632)	74.8%
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/Refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 097)	(46 097)	(10 370)	22.5%	(12 076)	26.2%	(10 795)	23.4%	(12 856)	27.9%	(46 097)	100.0%	(11 691)	100.0%
Repayment of borrowing	(46 097)	(46 097)	(10 370)	22.5%	(12 076)	26.2%	(10 795)	23.4%	(12 856)	27.9%	(46 097)	100.0%	(11 691)	100.0%
Net Cash from/(used) Financing Activities	(46 097)	(46 097)	(10 370)	22.5%	(12 076)	26.2%	(10 795)	23.4%	(12 856)	27.9%	(46 097)	100.0%	(11 691)	100.0%
Net Increase/(Decrease) in cash held	29 477	181 710	417 633	1 416.8%	101 399	344.0%	194 354	107.0%	(399 919)	(220.1%)	313 467	172.5%	(280 855)	143.1%
Cash/Cash equivalents at the year begin:	2 353 956	2 200 541	2 200 541	93.5%	2 618 174	111.2%	2 719 573	123.6%	2 913 927	132.4%	2 200 541	100.0%	2 716 537	248.8%
Cash/Cash equivalents at the year end:	2 383 434	2 382 251	2 618 174	109.8%	2 719 573	114.1%	2 913 927	122.3%	2 514 008	105.5%	2 514 008	105.5%	2 435 682	32.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	63 926	14.2%	27 993	5.0%	15 193	3.2%	372 094	76.0%	494 302	20.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	84 436	58.2%	8 893	6.1%	4 198	2.9%	47 476	32.9%	145 113	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Ratios	66 102	14.3%	25 588	4.9%	15 556	3.4%	354 819	77.4%	461 045	27.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	24 892	13.3%	7 571	4.0%	4 779	2.6%	150 041	80.1%	187 284	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	21 569	9.0%	7 879	3.3%	5 817	2.4%	205 459	85.4%	240 723	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	114	3.0%	64	1.7%	62	1.6%	3 597	93.7%	3 837	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 999	7.8%	3 733	2.4%	2 655	1.7%	136 158	88.1%	154 535	9.2%	-	-	-	-
Total By Income Source	278 029	16.6%	78 531	4.7%	48 485	2.9%	1 271 844	75.8%	1 676 889	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	29 578	70.8%	5 323	12.7%	293	.7%	6 612	15.8%	41 806	2.5%	-	-	-	-
Commercial	121 416	33.1%	18 920	5.2%	11 899	3.2%	214 327	58.5%	366 562	21.9%	-	-	-	-
Households	116 891	11.3%	45 509	4.7%	31 471	3.0%	841 841	81.0%	1 038 712	61.9%	-	-	-	-
Other	10 144	4.4%	5 779	2.5%	4 822	2.1%	209 064	91.0%	229 809	13.7%	-	-	-	-
Total By Customer Group	278 029	16.6%	78 531	4.7%	48 485	2.9%	1 271 844	75.8%	1 676 889	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	165 431	100.0%	-	-	-	-	-	-	165 431	25.9%
Bulk Water	12 218	100.0%	-	-	-	-	-	-	12 218	1.9%
PAYE deductions	13 754	100.0%	-	-	-	-	-	-	13 754	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	17 734	100.0%	-	-	-	-	-	-	17 734	2.8%
Loan repayments	26 808	100.0%	-	-	-	-	-	-	26 808	4.2%
Trade Creditors	201 932	93.4%	14 366	6.6%	-	-	-	-	216 298	33.9%
Auditor-General	261	100.0%	-	-	-	-	-	-	261	-
Other	185 795	100.0%	-	-	-	-	-	-	185 795	29.1%
Total	623 932	97.7%	14 366	2.3%	-	-	-	-	638 299	100.0%

Contact Details

Municipal Manager	Mr Nolita Ncunyana	043 705 1901
Financial Manager	Mr Vincent Pillay	043 705 1892

Source Local Government Database

All figures in this report are audited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Operating Revenue and Expenditure																
Operating Revenue	8 885 456	9 388 921	2 118 187	23.8%	2 166 338	24.4%	2 387 163	25.4%	2 582 118	27.5%	9 253 806	98.6%	1 734 107	94.3%	48.9%	
Property rates	1 504 945	1 570 445	382 669	25.4%	376 520	25.6%	403 446	25.7%	445 645	28.4%	1 608 280	102.4%	358 383	102.7%	24.3%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	3 519 222	3 519 222	851 147	24.2%	799 332	22.7%	757 755	21.5%	1 123 439	31.9%	3 533 472	100.4%	699 152	91.4%	60.7%	
Service charges - water revenue	639 699	639 699	132 650	20.7%	174 262	27.2%	188 795	29.5%	240 152	37.5%	735 879	115.0%	138 057	102.3%	74.0%	
Service charges - sanitation revenue	436 338	451 838	109 110	25.0%	110 053	27.1%	121 045	26.8%	120 663	26.7%	468 870	103.8%	91 026	99.3%	32.6%	
Service charges - refuse revenue	222 076	225 664	56 995	25.7%	52 712	23.7%	59 315	26.3%	56 255	24.9%	235 277	99.8%	50 237	101.0%	12.0%	
Service charges - telecommunication	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	20 342	20 400	5 833	25.0%	4 748	20.5%	4 796	23.4%	5 473	23.4%	20 951	89.1%	4 218	81.5%	29.7%	
Interest earned - external investments	70 145	82 070	12 830	18.3%	22 455	32.6%	30 405	37.1%	32 870	40.1%	98 440	120.2%	24 384	108.2%	34.8%	
Interest earned - outstanding debtors	159 322	159 307	6 026	(5.2%)	39 347	24.7%	84 426	53.0%	45 071	28.3%	160 582	100.8%	42 928	104.6%	6.0%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	11 861	226 837	4 699	39.6%	8 631	72.6%	7 524	3.3%	199 178	87.8%	220 031	97.0%	2 827	98.8%	6 946.7%	
Licences and permits	11 963	11 611	2 396	20.0%	2 345	19.6%	2 332	20.1%	2 260	19.5%	9 332	80.4%	2 249	85.3%	5%	
Agency services	2 428	2 428	576	23.7%	590	24.3%	587	24.2%	593	24.4%	2 345	96.6%	569	102.0%	4.1%	
Transfers recognised - operational	1 327 271	1 515 365	359 708	27.1%	344 847	26.0%	515 481	34.0%	227 584	15.0%	1 447 621	95.5%	193 482	83.8%	17.6%	
Other own revenue	956 838	961 007	205 836	21.5%	222 477	23.3%	211 149	22.0%	82 937	8.6%	722 998	75.2%	126 950	99.2%	(34.7%)	
Gains on disposal of PPE	-	-	28	-	-	-	-	-	-	-	28	99.6%	46	(100.0%)	-	
Operating Expenditure	8 819 839	9 321 591	2 219 413	25.2%	2 081 268	23.6%	2 024 645	21.7%	2 362 721	25.3%	8 688 046	93.2%	2 087 020	90.5%	13.2%	
Employee related costs	2 289 517	2 260 427	503 650	22.0%	512 746	25.0%	513 137	22.7%	512 666	22.7%	2 102 499	93.0%	489 785	91.2%	4.7%	
Remuneration of councillors	64 429	63 288	14 902	23.1%	14 719	22.8%	17 112	27.0%	15 463	24.4%	62 796	98.3%	16 425	94.7%	(5.9%)	
Debt impairment	379 384	384 462	217 582	57.4%	32 448	8.6%	43 913	11.4%	165 818	43.1%	459 761	119.6%	132 282	97.4%	25.4%	
Depreciation and asset impairment	873 746	1 051 247	218 493	25.0%	218 497	25.0%	289 428	27.5%	324 792	30.9%	1 051 210	100.0%	187 747	100.0%	73.0%	
Finance charges	186 361	181 167	18 167	18.5%	27 316	16.2%	40 496	23.7%	26 617	15.2%	124 996	73.1%	27 848	75.3%	(6.6%)	
Allowances	2 745 000	2 805 153	819 424	29.5%	449 293	23.6%	609 139	20.8%	739 776	26.3%	2 881 969	100.4%	645 320	99.8%	14.4%	
Other Materials	524 729	516 143	74 146	14.1%	165 634	20.8%	165 791	23.1%	63 693	16.0%	382 476	74.2%	176 464	83.1%	(52.5%)	
Contracted services	333 353	463 344	57 101	17.1%	82 100	24.6%	143 001	30.0%	87 187	18.6%	349 479	70.7%	55 347	54.7%	-	
Transfers and grants	430 509	420 244	98 178	23.0%	141 635	32.0%	134 548	32.5%	106 429	48.011	126 370	99.1%	(15.6%)	-	-	
Other expenditure	1 013 642	1 185 509	185 908	18.1%	237 891	23.5%	113 105	9.5%	300 688	25.3%	835 592	70.4%	227 282	68.4%	32.3%	
Loss on disposal of PPE	-	-	(2)	-	-	-	-	-	-	-	(2)	-	-	-	-	
Surplus/(Deficit)	65 617	67 330	(101 226)		85 071		362 518		219 398		565 760		(352 913)			
Transfers recognised - capital	962 059	781 245	127 843	13.3%	217 487	22.6%	137 803	17.6%	171 484	22.0%	654 617	83.8%	245 920	86.4%	(30.3%)	
Contributors recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	1 027 676	848 575	26 617		302 558		500 321		390 882		1 220 377		(106 993)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	1 027 676	848 575	26 617		302 558		500 321		390 882		1 220 377		(106 993)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 027 676	848 575	26 617		302 558		500 321		390 882		1 220 377		(106 993)			
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1 027 676	848 575	26 617		302 558		500 321		390 882		1 220 377		(106 993)			

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	1 612 510	1 573 441	178 263	11.1%	341 701	21.2%	257 016	16.3%	430 006	27.3%	1 206 986	76.7%	514 971	83.7%	(16.5%)	
National Government	941 157	760 343	127 843	13.6%	217 487	23.1%	127 150	16.7%	182 136	24.0%	654 617	86.1%	245 920	87.3%	(25.9%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	20 903	39 348	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	962 059	799 691	127 843	13.3%	217 487	22.6%	139 231	20.7%	184 536	23.1%	669 097	83.7%	245 920	86.4%	(25.0%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	597 451	720 751	44 384	7.4%	112 937	18.9%	105 403	14.7%	121 836	22.0%	491 939	69.4%	231 706	77.4%	2.3%	
Public contributions and donations	53 000	53 000	6 036	11.4%	11 277	21.3%	12 183	23.0%	8 454	16.0%	37 949	71.6%	57 254	108.9%	(77.3%)	
Capital Expenditure Standard Classification	1 612 510	1 573 441	178 263	11.1%	341 701	21.2%	257 016	16.3%	430 006	27.3%	1 206 986	76.7%	514 971	83.7%	(16.5%)	
Governance & Administration	110 900	125 790	10 844	9.8%	18 231	16.4%	21 710	17.3%	23 299	18.5%	74 086	58.9%	10 609	90.4%	(61.5%)	
Planning & Development	8 865	10 780	-	-	-	-	-	-	-	-	-	-	-	-	-	
Budget & Treasury Office																

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
	R thousands														
Cash Flow from Operating Activities															
Receipts	9 067 512	9 088 236	2 752 109	30.4%	2 541 588	28.0%	2 376 448	26.1%	1 664 294	18.3%	9 334 439	102.7%	1 520 654	108.7%	9.4%
Property rates, penalties and collection charges	1 335 680	1 406 133	310 803	23.3%	321 231	24.0%	339 598	24.1%	334 770	23.8%	1 306 402	92.9%	302 700	99.5%	10.6%
Interest charges	4 226 898	4 247 626	1 029 599	26.1%	996 985	23.4%	946 210	22.3%	963 588	22.7%	4 003 911	94.3%	888 380	100.2%	8.4%
Other revenue	963 348	1 009 917	561 140	57.7%	579 132	58.5%	397 317	39.7%	254 626	25.3%	1 797 797	183.0%	219 617	203.5%	(8.8%)
Government - operating	3 355 719	3 454 915	460 903	34.0%	247 018	12.2%	455 598	31.4%	254 423	18.8%	1 190 142	81.8%	26 689	86.6%	(4.0%)
Government - capital	1 093 822	887 694	282 233	25.8%	382 173	34.9%	212 885	24.0%	55 000	6.2%	932 291	105.0%	98 553	100.0%	(10.0%)
Interest	70 045	82 070	26 771	38.2%	22 650	32.3%	24 436	29.8%	30 557	37.2%	104 414	127.2%	23 207	134.3%	31.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(7 086 173)	(7 362 352)	(2 297 790)	32.4%	(1 970 046)	27.8%	(1 709 669)	23.2%	(1 834 329)	24.9%	(7 813 834)	106.1%	(1 684 524)	104.7%	9.0%
Suppliers and employees	(6 889 818)	(7 158 440)	(2 233 715)	32.4%	(1 937 207)	28.1%	(1 643 884)	23.0%	(1 805 302)	25.2%	(7 621 109)	106.5%	(1 651 936)	104.9%	9.3%
Finance charges	(168 361)	(170 896)	(56 036)	34.5%	(26 918)	16.0%	(57 055)	33.4%	(22 437)	13.1%	(164 445)	95.2%	(27 639)	100.3%	(18.8%)
Transfers and grants	(27 993)	(33 015)	(6 039)	18.0%	(5 921)	21.2%	(8 730)	26.4%	(8 590)	26.0%	(28 280)	85.7%	(4 948)	87.5%	73.6%
Net Cash from/(used) Operating Activities	1 981 340	1 725 884	454 319	22.9%	571 543	28.8%	666 779	38.6%	(172 035)	(10.0%)	1 520 605	88.1%	(163 870)	133.8%	5.0%
Cash Flow from Investing Activities															
Receipts	-	(6 208)	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in current debtors	-	(6 208)	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 596 933)	(1 718 889)	(364 477)	22.8%	(354 907)	22.2%	(229 692)	13.4%	(334 712)	19.5%	(1 283 789)	74.7%	(376 146)	91.4%	(11.0%)
Capital assets	(1 596 933)	(1 718 889)	(364 477)	22.8%	(354 907)	22.2%	(229 692)	13.4%	(334 712)	19.5%	(1 283 789)	74.7%	(376 146)	91.4%	(11.0%)
Net Cash from/(used) Investing Activities	(1 596 933)	(1 725 096)	(364 477)	22.8%	(354 907)	22.2%	(229 692)	13.3%	(334 712)	19.4%	(1 283 789)	74.4%	(376 146)	92.4%	(11.0%)
Cash Flow from Financing Activities															
Receipts	-	16 524	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	16 524	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(104 093)	(104 093)	(39 912)	38.3%	(20 342)	19.5%	(22 981)	22.1%	-	-	(83 234)	80.0%	(20 428)	100.0%	(100.0%)
Repayment of borrowing	(104 093)	(104 093)	(39 912)	38.3%	(20 342)	19.5%	(22 981)	22.1%	-	-	(83 234)	80.0%	(20 428)	100.0%	(100.0%)
Net Cash from/(used) Financing Activities	(104 093)	(87 568)	(39 912)	38.3%	(20 342)	19.5%	(22 981)	26.2%	-	-	(83 234)	95.1%	(20 428)	106.6%	(100.0%)
Net Increase/(Decrease) in cash held	280 314	(86 780)	49 930	17.8%	196 294	70.0%	414 106	(477.2%)	(506 748)	583.9%	153 582	(177.0%)	(560 445)	26.6%	(9.6%)
Cash/Cash equivalents at the year begin:	914 561	1 445 536	1 445 536	158.1%	1 495 466	163.5%	1 691 760	117.0%	2 105 866	145.7%	1 445 536	100.0%	1 983 340	99.8%	6.2%
Cash/Cash equivalents at the year end:	1 194 875	1 358 756	1 495 466	125.2%	1 691 760	141.6%	1 599 119	117.7%	1 599 119	117.7%	1 422 895	117.7%	1 422 895	155.6%	12.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	94 790	16.1%	65 457	11.1%	44 831	0.6%	301 785	64.8%	588 993	10.4%	86 512	14.7%	410 152	(9.0%)
Trade and Other Receivables from Exchange Transactions - Electricity	213 418	35.2%	65 958	10.0%	40 999	6.5%	290 983	48.0%	666 221	20.0%	18 538	3.1%	417 124	68.0%
Receivables from Non-exchange Transactions - Property Ratios	114 772	21.5%	9 308	1.7%	12 257	2.3%	399 554	74.5%	534 690	17.6%	40 979	7.7%	559 205	104.0%
Receivables from Exchange Transactions - Waste Water Management	53 748	17.4%	21 405	6.9%	14 057	4.6%	219 577	71.1%	308 787	10.2%	41 394	13.4%	216 549	70.0%
Receivables from Exchange Transactions - Waste Management	26 491	12.5%	5 223	2.5%	8 672	4.1%	171 204	80.9%	211 590	7.0%	22 895	10.8%	176 026	83.0%
Receivables from Exchange Transactions - Property Rental Debtors	1 289	7.7%	102	.6%	692	4.2%	14 593	87.5%	16 676	.5%	751	4.5%	19 217	115.0%
Interest on Arrear Debtor Accounts	20 143	3.8%	6 650	1.2%	16 001	3.0%	490 263	92.0%	533 057	17.6%	37 405	7.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29 995	12.7%	7 678	2.9%	5 875	2.5%	193 157	81.9%	235 796	7.6%	22 467	9.5%	-	-
Total By Income Source	554 710	18.3%	175 800	5.8%	145 385	4.8%	2 160 015	71.1%	3 035 910	100.0%	270 942	8.9%	1 798 373	59.0%
Debtors Age Analysis By Customer Group														
Organs of State	30 557	28.3%	33 600	31.1%	24 646	22.6%	19 358	17.9%	108 160	3.6%	-	-	-	-
Commercial	277 438	25.6%	62 704	5.8%	53 973	5.0%	690 074	63.6%	1 084 189	35.7%	-	-	-	-
Households	246 715	13.4%	79 497	4.3%	66 766	3.6%	1 450 584	78.7%	1 843 561	60.7%	270 942	14.7%	1 798 373	97.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	554 710	18.3%	175 800	5.8%	145 385	4.8%	2 160 015	71.1%	3 035 910	100.0%	270 942	8.9%	1 798 373	59.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	24 245	100.0%	-	-	-	-	-	-	24 245	16.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	88 351	69.5%	32 697	25.7%	2 382	1.9%	3 623	2.9%	127 053	83.6%
Auditor-General	100	15.2%	557	84.8%	0	-	-	-	657	.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	112 696	74.2%	33 253	21.9%	2 382	1.6%	3 623	2.4%	151 954	100.0%

Contact Details

Municipal Manager	Mr Johann Mettler	041 506 3209
Financial Manager	Mr Trevor Harper	041 506 1208

Source Local Government Database

All figures in this report are audited.

FREE STATE: MANGUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	6 740 247	6 071 537	1 708 295	25.3%	1 098 256	16.3%	1 357 680	22.4%	1 120 221	18.5%	5 284 452	87.0%	1 008 492	94.2%	11.1%
Property rates	913 073	745 311	212 258	23.2%	64 646	7.1%	264 869	35.5%	210 518	28.2%	752 292	100.9%	226 407	99.9%	(7.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 411 023	2 275 719	671 159	27.9%	451 199	18.9%	448 561	19.7%	487 358	21.4%	2 064 216	90.7%	388 546	86.0%	25.4%
Service charges - water revenue	876 185	663 676	189 778	21.7%	142 939	16.3%	170 822	25.7%	142 465	21.5%	646 025	97.3%	76 600	96.2%	86.0%
Service charges - sanitation revenue	235 259	197 101	90 732	38.6%	12 828	5.5%	89 805	45.6%	88 419	44.9%	281 783	143.0%	53 665	98.7%	64.8%
Service charges - refuse revenue	93 138	89 486	35 813	38.5%	6 481	7.0%	36 411	41.7%	37 322	40.7%	116 028	129.7%	20 216	100.0%	84.6%
Service charges - telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	33 298	33 298	5 210	15.6%	4 765	14.3%	5 204	15.6%	6 424	19.3%	21 605	64.9%	4 780	71.1%	34.4%
Interest earned - external investments	154 382	71 141	35 845	23.2%	31 161	20.2%	(32 037)	(45.0%)	10 297	14.5%	45 264	63.6%	49 497	99.6%	(79.3%)
Interest earned - outstanding debtors	161 227	155 007	49 893	30.2%	22 973	14.2%	49 483	31.9%	52 337	33.8%	173 685	112.0%	45 084	102.0%	16.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	72 361	71 361	1 483	2.3%	1 465	2.0%	1 206	1.7%	2 892	4.1%	7 246	10.2%	2 078	84.7%	39.2%
Licences and permits	1 010	1 010	257	25.4%	141	13.9%	150	14.9%	109	10.8%	657	65.0%	35	18.4%	210.4%
Agency services	7 105	6 500	1 197	16.8%	1 197	16.8%	1 197	18.4%	1 197	18.4%	4 788	73.7%	1 188	61.4%	8.8%
Transfers recognised - operational	615 255	631 149	249 905	40.6%	192 695	31.3%	149 163	23.6%	-	-	591 763	93.8%	-	95.5%	-
Other own revenue	1 166 392	1 130 508	165 564	14.0%	161 766	13.9%	172 844	15.3%	80 864	7.2%	579 038	51.2%	140 197	104.9%	(42.3%)
Gains on disposal of PPE	540	270	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	6 206 926	5 938 210	1 366 019	22.0%	1 431 669	23.1%	1 306 178	22.0%	1 520 349	25.6%	5 624 215	94.7%	1 482 028	93.4%	2.6%
Employee related costs	1 711 051	1 542 519	341 700	20.1%	351 452	20.5%	436 027	28.3%	385 457	25.0%	1 517 635	98.4%	318 649	90.0%	21.0%
Remuneration of councillors	54 216	54 216	12 595	23.2%	12 639	23.3%	15 026	27.7%	12 993	24.0%	53 253	98.2%	14 715	98.4%	(11.7%)
Debt impairment	242 626	242 626	69 657	25.0%	69 657	25.0%	60 657	25.0%	60 657	25.0%	242 626	100.0%	53 666	100.0%	13.0%
Depreciation and asset impairment	527 384	491 877	29 152	5.5%	200 309	38.0%	105 215	21.4%	157 201	32.0%	491 877	100.0%	79 974	93.4%	9.6%
Finance charges	224 941	142 470	29 053	12.9%	51 200	23.7%	(32 349)	(22.7%)	22 326	25.4%	86 113	60.4%	56 060	80.8%	(35.4%)
Allowances	172 941	172 941	526 969	30.7%	88 543	22.1%	388 303	32.2%	99 262	32.9%	1 609 969	97.4%	43 453	107.9%	(8.8%)
Other Materials	403 157	409 935	60 149	14.2%	130 361	30.6%	73 760	14.8%	115 974	26.4%	380 354	88.5%	108 187	76.3%	7.2%
Contracted services	401 957	432 443	72 315	18.2%	110 201	21.4%	80 933	18.7%	123 576	28.6%	387 605	99.7%	44 728	89.5%	30.5%
Transfers and grants	117 571	80 042	45 757	56.8%	(47 783)	61 216	-	-	45 533	81.9%	145 723	182.1%	36 978	79.2%	77.7%
Other expenditure	775 109	783 768	165 972	21.5%	178 970	23.1%	122 371	15.6%	166 404	21.2%	634 718	81.0%	284 739	87.3%	(41.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	533 321	133 328	342 277		(333 413)		51 502		(400 128)		(399 762)		(473 536)		
Transfers recognised - capital	754 004	860 866	-	-	-	-	-	-	-	-	-	-	-	-	-9%
Contributors recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 287 325	994 193	342 277		(333 413)		51 502		(400 128)		(399 762)		(473 536)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 287 325	994 193	342 277		(333 413)		51 502		(400 128)		(399 762)		(473 536)		
Surplus/(Deficit) attributable to municipality	1 287 325	994 193	342 277		(333 413)		51 502		(400 128)		(399 762)		(473 536)		
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 287 325	994 193	342 277		(333 413)		51 502		(400 128)		(399 762)		(473 536)		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	1 793 891	1 851 179	242 492	13.5%	461 321	25.7%	354 949	19.2%	411 501	22.2%	1 470 263	79.4%	593 998	80.7%	(30.7%)
National Government	754 004	854 583	104 519	13.9%	147 582	19.6%	164 912	19.3%	219 698	25.7%	639 711	74.5%	271 391	80.2%	(19.0%)
Provincial Government	-	-	160	-	-	-	-	-	-	-	160	6.1%	170 3	83.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	754 004	857 181	104 679	13.9%	147 582	19.6%	164 912	19.2%	219 698	25.6%	638 870	74.3%	273 094	80.3%	(19.4%)
Borrowing	514 256	529 929	76 317	14.6%	153 574	29.7%	88 905	16.8%	78 193	14.8%	399 989	75.1%	133 585	81.5%	(41.5%)
Internally generated funds	504 678	444 116	60 397	12.0%	164 847	20.2%	96 534	21.1%	109 521	24.3%	421 300	94.9%	182 137	81.0%	(39.9%)
Public contributions and donations	20 953	20 953	1 100	5.2%	5 317	29.4%	4 786	21.9%	4 089	19.5%	15 104	72.1%	5 193	80.9%	(21.3%)
Capital Expenditure Standard Classification	1 793 891	1 851 179	242 492	13.5%	461 321	25.7%	354 949	19.2%	411 501	22.2%	1 470 263	79.4%	593 998	80.7%	(30.7%)
Governance and Administration	145 151	146 183	87	8.7%	38 702	26.7%	23 350	16.0%	39 281	26.9%	113 913	77.9%	32 245	83.9%	21.8%
Planning & Development	20 000	20 000	7 718	36.1%	-	-	7 228	36.1%	3 472	17.4%	17 917	89.6%	-	-	(100.0%)
Budget & Treasury Office	5 005	5 405	24	4%	978	17.5%	609	11.2%	1 191	21.4%	2 819	68.5%	5 156	83.5%	-
Corporate Services	110 546	120 579	19 553	10.5%	30 598	25.5%	15 494	12.9%	34 411	28.7%	93 167	77.3%	29 426	85.7%	17.4%
Community and Public Safety	130 841	143 112	12 895	5.4%	42 673	32.6%									

Part 3: Cash Receipts and Payments

	2015/16												2014/15			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
	R thousands															
Cash Flow from Operating Activities																
Receipts	6 860 892	6 860 892	1 736 926	25.3%	1 793 100	26.1%	1 552 403	22.6%	1 218 797	17.8%	6 301 225	91.8%	1 184 371	102.7%	2.9%	
Property rates, penalties and collection charges	817 200	817 200	121 809	14.9%	325 472	39.8%	263 407	32.3%	309 043	37.8%	1 019 930	124.8%	200 616	116.6%	54.0%	
Other charges	3 391 854	3 391 854	867 345	25.4%	671 199	19.8%	665 582	19.6%	757 515	22.3%	2 956 431	97.0%	890 017	102.7%	(14.9%)	
Other revenue	951 116	951 116	115 101	12.1%	330 256	38.7%	229 269	24.0%	135 577	14.3%	861 114	85.1%	79 271	91.3%	71.0%	
Government - operating	615 255	615 255	251 144	40.6%	204 330	33.2%	156 441	25.4%	-	-	611 635	99.5%	579	114.3%	(100.0%)	
Government - capital	754 004	754 004	373 249	49.5%	239 248	31.7%	223 411	29.6%	-	-	835 908	110.9%	-	99.9%	-	
Interest	325 460	325 460	13 888	4.3%	21 995	6.8%	15 063	4.6%	16 662	5.1%	67 607	20.8%	13 889	25.5%	20.0%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(5 090 195)	(5 090 195)	(1 466 776)	28.8%	(1 352 145)	26.6%	(1 182 445)	23.2%	(1 105 932)	21.7%	(5 101 298)	100.3%	(1 219 258)	97.0%	(9.3%)	
Suppliers and employees	(4 841 808)	(4 841 808)	(1 469 468)	30.2%	(1 323 724)	27.3%	(917 658)	19.0%	(959 348)	19.8%	(4 661 197)	96.3%	(1 173 924)	97.0%	(18.3%)	
Finance charges	(205 371)	(205 371)	(5 097)	2.5%	(27 902)	13.6%	(209 720)	102.1%	(117 957)	57.4%	(360 677)	175.6%	(15 837)	51.1%	644.8%	
Transfers and grants	(43 016)	(43 016)	(1 211)	2.8%	(519)	1.2%	(55 067)	128.0%	(28 627)	66.6%	(85 424)	198.6%	(29 497)	284.5%	(3.0%)	
Net Cash from/(used) Operating Activities	1 770 697	1 770 697	270 149	15.3%	440 955	24.9%	369 957	20.9%	112 865	6.4%	1 193 927	67.4%	(34 887)	139.4%	(423.5%)	
Cash Flow from Investing Activities																
Receipts	540	540	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	540	540	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 588 280)	(1 588 280)	(383 443)	24.1%	(450 186)	28.3%	(396 659)	25.1%	(324 546)	20.4%	(1 556 833)	98.0%	(579 792)	107.1%	(44.0%)	
Capital assets	(1 588 280)	(1 588 280)	(383 443)	24.1%	(450 186)	28.3%	(396 659)	25.1%	(324 546)	20.4%	(1 556 833)	98.0%	(579 792)	107.1%	(44.0%)	
Net Cash from/(used) Investing Activities	(1 587 741)	(1 587 741)	(383 443)	24.2%	(450 186)	28.4%	(396 659)	25.1%	(324 546)	20.4%	(1 556 833)	98.1%	(579 792)	107.2%	(44.0%)	
Cash Flow from Financing Activities																
Receipts	179 000	179 000	588	3%	489	3%	173 411	96.9%	447	2%	174 936	97.7%	208 758	88.3%	(99.8%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/Refinancing	173 000	173 000	-	-	-	-	173 000	100.0%	-	-	173 000	100.0%	208 203	88.3%	(100.0%)	
Increase (decrease) in consumer deposits	6 000	6 000	588	9.8%	489	8.2%	411	6.8%	447	7.5%	1 936	32.3%	555	94.6%	(19.4%)	
Payments	(131 136)	(131 136)	(914)	1.5%	(15 701)	12.0%	(2 077)	1.6%	(11 398)	8.7%	(31 091)	23.7%	(20 013)	106.7%	(43.0%)	
Repayment of borrowing	(131 136)	(131 136)	(914)	1.5%	(15 701)	12.0%	(2 077)	1.6%	(11 398)	8.7%	(31 091)	23.7%	(20 013)	106.7%	(43.0%)	
Net Cash from/(used) Financing Activities	47 864	47 864	(325)	(2.8%)	(19 212)	(31.8%)	171 334	358.0%	(10 951)	(22.9%)	143 845	300.5%	188 745	87.2%	(105.8%)	
Net Increase/(Decrease) in cash held	230 821	230 821	(114 619)	(49.7%)	(24 443)	(10.6%)	142 632	61.8%	(222 632)	(96.5%)	(219 062)	(94.9%)	(425 934)	(40.0%)	(47.7%)	
Cash/Cash equivalents at the year begin:	449 335	449 335	676 294	150.5%	561 675	125.0%	537 232	119.6%	679 864	151.3%	676 294	150.5%	1 102 228	100.0%	(38.3%)	
Cash/Cash equivalents at the year end:	680 156	680 156	561 675	82.4%	537 232	79.0%	457 232	67.2%	457 232	67.2%	676 294	128.7%	-	-	(32.4%)	
Total By Income Source	334 343	9.6%	143 895	4.1%	124 696	3.6%	2 875 775	82.7%	3 478 709	100.0%	196 397	5.6%	2 194 987	63.0%	-	
Debtors Age Analysis By Customer Group																
Organs of State	37 062	11.7%	27 411	8.7%	22 365	7.1%	229 950	72.6%	316 788	9.1%	-	-	-	-	-	
Commercial	186 452	19.8%	45 052	4.7%	34 867	3.7%	675 036	71.8%	940 407	27.0%	-	-	-	-	-	
Households	110 829	5.0%	72 432	3.3%	67 464	3.0%	1 970 769	88.7%	2 221 515	63.9%	196 397	8.8%	2 194 987	98.0%	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	334 343	9.6%	143 895	4.1%	124 696	3.6%	2 875 775	82.7%	3 478 709	100.0%	196 397	5.6%	2 194 987	63.0%	-	
Part 5: Creditor Age Analysis																
Creditor Age Analysis																
0 - 30 Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy					
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	192 148	100.0%	-	-	-	-	-	-	192 148	22.4%	-	-	1 125 030	91.0%	-	-
Bulk Water	37 248	38.6%	39 425	40.9%	19 713	20.5%	-	-	-	-	96 386	11.8%	-	-	230 469	38.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	410 494	58.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	243 942	84.0%
Pensions / Retirement	33 977	100.0%	-	-	-	-	-	-	-	-	-	-	-	-	33 977	4.2%
Loan repayments	51 923	100.0%	-	-	-	-	-	-	-	-	-	-	-	-	51 923	6.4%
Trade Creditors	85 051	60.5%	21 404	15.2%	10 120	7.2%	24 043	17.1%	140 619	17.2%	-	-	-	-	-	-
Auditor-General	828	100.0%	-	-	-	-	-	-	-	-	-	-	-	-	828	.1%
Other	299 874	100.0%	-	-	-	-	-	-	-	-	-	-	-	-	299 874	36.8%
Total	701 050	85.9%	60 829	7.5%	29 833	3.7%	24 043	2.9%	815 755	100.0%	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms S M Mazibuko	051 405 8621
Financial Manager	Mr E M Mohlaho	051 405 8625

Source Local Government Database

All figures in this report are audited.

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16											2014/15			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	29 454 839	30 287 339	8 609 186	29.2%	7 839 799	26.6%	7 399 727	24.4%	5 641 283	18.6%	29 489 995	97.4%	5 468 824	98.0%	3.2%
Property rates	4 307 780	4 341 520	1 121 671	26.2%	1 221 500	28.4%	974 992	22.5%	852 877	19.6%	4 176 940	96.2%	1 005 052	99.5%	(15.1%)
Property rates, penalties and collection charges	113 348	99 083	38 763	34.2%	37 959	33.5%	2 906	2.9%	21 288	21.5%	100 917	101.9%	23 420	81.1%	(9.1%)
Service charges - electricity revenue	13 151 808	13 151 808	3 876 127	29.5%	2 900 218	22.0%	2 737 222	20.8%	2 839 529	21.6%	12 533 096	93.9%	2 596 117	95.9%	9.4%
Service charges - water revenue	3 437 870	3 803 720	865 935	25.2%	1 037 215	30.2%	982 120	25.6%	937 864	24.7%	3 824 134	100.5%	735 512	103.6%	27.5%
Service charges - sanitation revenue	1 189 748	1 537 333	404 524	34.0%	357 065	30.0%	321 755	20.9%	260 578	16.9%	1 343 922	87.4%	255 263	97.5%	2.1%
Service charges - refuse revenue	1 364 937	1 364 937	305 422	22.6%	349 486	25.6%	320 085	23.5%	340 492	24.9%	1 318 816	96.6%	299 782	96.6%	13.6%
Rental of facilities and equipment	88 202	88 204	18 568	21.3%	14 483	17.3%	18 173	19.9%	21 240	26.2%	88 467	98.1%	18 723	97.6%	30.0%
Interest earned - external investments	317 085	317 085	68 038	15.140	15 994	14 972	23 341	22.0%	15 633	23.0%	61 648	90.6%	17 039	91.7%	(8.2%)
Interest earned - outstanding debtors	272 380	272 380	126 867	48.8%	135 022	49.4%	89 169	32.2%	78 999	28.5%	436 056	157.4%	78 049	133.1%	1.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	267 074	244 178	91 525	34.3%	99 293	37.2%	53 312	21.8%	47 680	19.5%	291 809	119.5%	44 350	67.3%	7.5%
Licences and permits	54 205	54 205	13 970	25.8%	13 299	24.5%	11 156	20.6%	13 259	24.5%	51 685	95.4%	14 484	118.1%	(8.5%)
Agency services	274 014	274 014	70 446	25.7%	65 461	23.9%	69 386	25.3%	69 607	25.4%	274 900	100.3%	63 903	99.8%	8.9%
Transfers recognised - operational	2 936 434	3 054 356	1 026 015	34.9%	928 983	31.6%	749 599	24.5%	196 417	6.4%	2 901 013	95.0%	96 280	92.2%	104.0%
Other own revenue	1 606 894	1 606 894	526 986	32.9%	550 544	34.3%	523 840	32.6%	46 732	2.9%	1 650 102	102.7%	35 808	101.1%	30.5%
Gains on disposal of PPE	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	29 321 872	30 134 372	7 087 663	24.2%	7 687 563	26.2%	6 411 770	21.3%	7 676 372	25.5%	28 863 368	95.8%	6 284 071	88.6%	22.2%
Employee related costs	5 947 947	5 855 820	1 373 332	23.1%	1 541 444	25.9%	1 405 541	24.0%	1 402 222	23.9%	5 722 549	97.7%	1 180 183	92.5%	18.8%
Remuneration of councillors	108 849	108 849	25 160	23.1%	24 833	22.8%	29 328	26.9%	26 376	24.2%	105 696	97.1%	29 232	98.1%	(9.8%)
Debt impairment	1 435 562	1 435 562	358 891	25.0%	358 891	25.0%	358 891	25.0%	358 891	25.0%	1 435 562	100.0%	307 551	100.0%	16.7%
Depreciation and asset impairment	1 629 161	1 629 161	407 290	25.0%	407 290	25.0%	407 290	25.0%	407 290	25.0%	1 629 161	100.0%	357 955	100.0%	13.8%
Finance charges	763 193	699 299	151 141	15.1%	186 075	24.4%	194 776	19.1%	199 115	28.8%	605 107	87.7%	153 449	80.8%	29.8%
Allowances	11 922 253	11 922 253	3 726 233	23.0%	1 801 343	15.2%	2 507 361	21.2%	3 093 284	26.5%	8 091 710	95.1%	2 659 530	96.5%	14.0%
Other Materials	2 719 615	2 750 993	971 850	36.6%	1 791 264	65.5%	515 394	18.7%	728 731	20.5%	4 013 269	105.8%	641 141	77.8%	13.6%
Contracted services	908 808	921 199	303 728	33.3%	486 647	52.6%	203 767	22.0%	313 768	33.8%	1 326 929	141.0%	253 930	77.0%	33.0%
Transfers and grants	1 112 987	1 889 357	338 993	34.1%	637 667	54.6%	239 543	12.1%	140 964	7.5%	1 376 186	72.8%	179 202	79.4%	(21.4%)
Other expenditure	2 853 982	3 005 008	422 788	14.8%	460 588	16.1%	648 649	21.6%	1 069 562	35.6%	2 601 606	86.6%	541 690	54.2%	97.4%
Loss on disposal of PPE	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	132 967	152 967	1 521 523	152 236	987 956	-	(2 035 088)	-	626 627	-	(815 247)	-	-	-	-
Transfers recognised - capital	1 975 556	2 472 262	161 262	8.2%	574 698	29.1%	282 725	11.4%	1 112 112	45.0%	2 130 817	86.2%	600 409	70.1%	85.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	(190 000)	(190 000)	(32 500)	25.0%	(32 500)	25.0%	(32 500)	25.0%	(32 500)	25.0%	(130 000)	100.0%	(28 260)	100.0%	15.0%
Surplus/(Deficit) after capital transfers and contributions	1 978 523	2 495 229	1 650 305	694 434	-	1 238 181	-	(955 476)	-	2 627 444	-	(243 089)	-	-	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	1 978 523	2 495 229	1 650 305	694 434	-	1 238 181	-	(955 476)	-	2 627 444	-	(243 089)	-	-	
Surplus/(Deficit) attributable to municipality	1 978 523	2 495 229	1 650 305	694 434	-	1 238 181	-	(955 476)	-	2 627 444	-	(243 089)	-	-	
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1 978 523	2 495 229	1 650 305	694 434	-	1 238 181	-	(955 476)	-	2 627 444	-	(243 089)	-	-	

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	4 471 563	4 647 061	299 927	6.7%	1 000 626	22.4%	508 666	10.9%	2 168 384	46.7%	3 977 603	85.5%	1 345 507	71.4%	61.2%
National Government	1 943 477	2 419 183	161 282	8.3%	515 596	26.5%	280 164	11.6%	1 096 301	45.3%	2 053 342	84.9%	646 283	72.6%	69.6%
Provincial Government	32 079	33 079	-	-	2 876	9.0%	2 079	6.3%	17 793	53.8%	22 747	68.8%	1 354	60.7%	1 214.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	1 975 556	2 452 262	161 282	8.2%	510 472	26.2%	282 242	11.9%	1 111 094	45.4%	2 076 990	84.7%	647 468	72.4%	70.0%
Borrowing	1 004 655	777 973	45 127	4.5%	122 758	22.2%	66 218	8.5%	344 437	46.9%	599 739	77.6%	482 511	63.5%	(24.4%)
Internally generated funds	1 489 353	1 416 827	93 519	6.3%	359 395	24.1%	160 205	11.3%	687 653	48.7%	1 302 773	92.0%	215 288	86.1%	220.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	4 471 563	4 647 061	299 927	6.7%	1 000 626	22.4%	508 666	10.9%	2 168 384	46.7%	3 977 603	85.5%	1 345 507	71.4%	61.2%
Governance & Administration	598 433	586 759	21 963	3.7%	187 518	31.3%	84 984	8.4%	1 747	46.7%	3 167 822	102.4%</			

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities														
Receipts	30 163 749	31 518 808	7 190 627	23.8%	7 822 797	25.9%	5 926 623	18.8%	3 263 121	10.4%	24 203 167	76.8%	5 348 526	93.7%
Property rates, penalties and collection charges	4 190 610	4 210 083	1 149 996	27.4%	1 431 285	34.2%	953 304	22.6%	931 299	22.1%	4 465 884	106.1%	923 384	90.2%
Interest charges	18 196 441	18 196 446	5 485 566	19.2%	4 279 342	23.5%	3 881 157	19.5%	1 268 511	6.4%	12 648 88	66.9%	3 289 778	95.6%
Other revenue	746 536	773 957	538 603	72.1%	450 143	84.6%	364 982	(60.5%)	520 715	106.1%	1 269 445	207.8%	399 275	29.0%
Government - operating	4 465 243	4 553 165	1 536 739	36.6%	664 472	14.5%	749 595	16.4%	2 911 875	(63.9%)	1 356 933	3.0%	4 624 749	144.5%
Government - capital	1 975 556	2 472 262	161 282	8.2%	574 698	29.1%	282 725	11.4%	3 236 188	130.9%	4 254 894	172.1%	600 409	70.1%
Interest	589 465	589 465	222 274	37.7%	248 057	42.1%	621 210	105.4%	(25 017)	(4.2%)	1 066 523	180.9%	263 100	152.1%
Dividends													-	-
Payments	(26 257 149)	(27 612 205)	(7 174 545)	27.3%	(5 643 231)	21.5%	(4 159 325)	15.1%	(5 422 863)	19.6%	(22 399 964)	81.1%	(5 204 919)	90.5%
Suppliers and employees	(24 380 964)	(15 639 020)	(6 177 440)	25.3%	(4 827 489)	19.6%	(3 814 322)	28.0%	(5 082 785)	37.3%	(19 988 969)	145.9%	(4 824 789)	90.7%
Finance charges	(765 197)	(8 709 055)	(782 767)	78.2%	(186 075)	24.4%	(104 776)	1.2%	(199 115)	2.3%	(1 086 734)	12.5%	(153 449)	80.8%
Transfers and grants	(1 112 987)	(5 264 130)	(405 314)	36.4%	(627 667)	56.6%	(240 317)	4.6%	(104 964)	2.7%	(1 414 262)	26.9%	(226 681)	92.6%
Net Cash from/(used) Operating Activities	3 906 600	3 906 603	16 082	.4%	2 179 566	55.8%	1 767 298	45.2%	(2 159 743)	(55.3%)	1 803 204	46.2%	143 608	113.9%
Cash Flow from Investing Activities														
Receipts	(287 437)	(287 437)	50 209	(17.5%)	(63 468)	22.1%	(16 708)	5.8%	228 666	(79.6%)	198 699	(69.1%)	(135 730)	135.8%
Proceeds on disposal of PPE													-	(268.5%)
Decrease in non-current debtors													-	-
Decrease in other non-current receivables													-	-
Decrease (Increase) in non-current investments	(281 437)	(281 437)	59 379	(17.5%)	(65 489)	22.1%	(16 708)	5.8%	228 729	(79.6%)	(198 911)	(69.2%)	(137 677)	(103.3%)
Payments	(4 471 563)	(4 647 064)	(315 578)	7.1%	(1 000 626)	22.4%	(508 666)	10.9%	(2 168 384)	46.7%	(3 999 253)	85.9%	(1 345 507)	71.4%
Capital assets	(4 471 563)	(4 647 064)	(315 578)	7.1%	(1 000 626)	22.4%	(508 666)	10.9%	(2 168 384)	46.7%	(3 993 253)	85.9%	(1 345 507)	71.4%
Net Cash from/(used) Investing Activities	(4 759 001)	(4 934 502)	(265 366)	5.6%	(1 064 094)	22.4%	(525 374)	10.6%	(1 939 718)	39.3%	(3 799 554)	76.9%	(1 481 237)	31.0%
Cash Flow from Financing Activities														
Receipts	1 022 856	1 022 856	2 191	.2%	16 773	1.6%	5 990	.6%	(29 748)	(2.9%)	(4 794)	(5%)	23 265	6.2%
Short term loans													-	(227.9%)
Borrowing long term/Refinancing	1 006 665	1 006 665	-		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	16 191	16 191	2 191	13.5%	16 773	103.6%	5 990	37.0%	(29 748)	(183.7%)	(4 794)	(29.6%)	23 265	172.8%
Payments	(267 666)	(267 666)	(9 167)	3.4%	(1 299 629)	48.4%	(9 827)	3.7%	(405 183)	151.4%	(553 806)	206.9%	633 303	(209.7%)
Repayment of borrowing	(267 666)	(267 666)	(9 167)	3.4%	(1 299 629)	48.4%	(9 827)	3.7%	(405 183)	151.4%	(553 806)	206.9%	635 303	(209.7%)
Net Cash from/(used) Financing Activities	755 190	755 190	(9 976)	(.9%)	(112 855)	(14.9%)	(3 837)	(5%)	(434 932)	(57.6%)	(556 600)	(74.0%)	650 568	58.4%
Net Increase/(Decrease) in cash held	(97 211)	(272 709)	(256 262)	263.6%	1 002 615	(1 031 494)	1 238 087	(454 087)	(4 534 392)	1 662.7%	(2 549 950)	935.0%	(679 261)	291.3%
Cash/Cash equivalents at the year begin:	4 782 398	4 782 398	7 701 376	161.0%	155.7%	8 447 732	176.6%	9 685 818	202.5%	7 701 376	161.0%	8 337 183	156.9%	16.2%
Cash/Cash equivalents at the year end:	4 685 187	4 509 689	7 445 115	158.9%	8 447 732	180.3%	9 485 818	214.8%	5 151 426	114.2%	5 151 426	114.2%	7 658 122	175.6%
Total By Income Source	1 578 974	13.5%	482 681	4.1%	370 406	3.2%	9 222 833	79.1%	11 654 894	100.0%	2 526 123	21.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	33 749	18.8%	13 774	7.7%	11 365	6.3%	120 630	67.2%	179 519	1.5%	-	-	-	-
Commercial	884 746	30.4%	164 535	5.7%	100 966	3.5%	1 759 541	60.5%	2 909 788	25.0%	338 002	11.6%	-	-
Households	652 720	7.7%	301 451	3.6%	255 489	3.0%	7 220 061	85.7%	8 429 722	72.3%	2 013 361	23.9%	-	-
Other	7 758	5.7%	2 921	2.1%	2 587	1.9%	122 600	90.2%	135 866	1.2%	174 760	128.6%	-	-
Total By Customer Group	1 578 974	13.5%	482 681	4.1%	370 406	3.2%	9 222 833	79.1%	11 654 894	100.0%	2 526 123	21.7%	-	-
Part 5: Creditor Age Analysis														
0 - 30 Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy			
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis														
Bulk Electricity	743 063	100.0%	-		-		-		743 063	31.4%	-		-	
Bulk Water	241 165	100.0%	-		-		-		241 165	10.2%	-		-	
PAYE deductions	-		-		-		-		-	-	-	-	-	
VAT (output loss input)	-		-		-		-		-	-	-	-	-	
Pensions / Retirement	-		-		-		-		-	-	-	-	-	
Loan repayments	121 526	100.0%	-		-		-		121 526	5.1%	-		-	
Trade Creditors	1 262 568	100.0%	-		-		-		1 262 568	53.3%	-		-	
Auditor-General	1 289	100.0%	-		-		-		1 289	.1%	-		-	
Other	-		-		-		-		-	-	-	-	-	
Total	2 369 610	100.0%	-		-		-		-	-	2 369 610	100.0%	-	

Contact Details

Municipal Manager	Mr Khaya Ngema	011 999 0481
Financial Manager	Mrs Ramaswami Ganda	011 999 6514

Source Local Government Database

All figures in this report are audited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16											2014/15				
	Budget		First Quarter			Second Quarter			Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16	
	R thousands															
Operating Revenue and Expenditure																
Operating Revenue	43 788 546	43 765 884	10 892 350	24.9%	9 871 500	22.5%	9 791 501	22.4%	9 622 182	22.0%	40 177 534	91.8%	9 720 437	97.9%	(1.0%)	
Property rates	7 516 682	7 516 682	1 841 341	24.5%	2 038 309	27.1%	1 969 629	26.2%	2 041 319	27.1%	7 870 598	104.9%	1 734 956	98.8%	17.7%	
Property rates, penalties and collection charges	111 996	114 534	11 944	10.7%	33 645	30.0%	21 276	18.6%	18 093	18.3%	87 798	76.7%	21 364	84.0%	(2.0%)	
Service charges - electricity revenue	15 015 735	14 291 838	3 797 652	25.3%	2 846 113	19.0%	2 883 701	20.2%	3 270 638	22.9%	12 798 105	89.5%	3 205 301	89.8%	2.0%	
Service charges - water revenue	5 121 389	5 082 528	1 176 977	23.0%	1 383 586	27.0%	1 049 561	20.7%	1 201 632	23.6%	4 811 757	94.7%	1 126 399	98.9%	6.7%	
Service charges - sanitation revenue	3 239 755	3 239 755	726 959	22.5%	753 347	23.3%	653 228	20.2%	778 877	24.0%	2 916 411	90.0%	678 872	104.4%	14.7%	
Service charges - refuse revenue	1 263 088	1 263 088	333 481	26.4%	332 331	26.3%	332 087	24.4%	244 470	19.4%	3 035 213	103.1%	19 993	100.0%		
Rental of facilities and equipment	477 266	463 123	116 068	24.7%	112 777	22.0%	107 183	23.1%	111 215	23.5%	4 625 526	94.7%	129 715	99.5%	(12.9%)	
Interest earned - external investments	301 412	296 739	59 381	19.7%	61 707	29.9%	54 351	18.4%	53 689	18.2%	2 299 289	77.8%	65 103	88.1%	(18.5%)	
Interest earned - outstanding debtors	167 989	174 909	36 560	21.8%	51 253	30.5%	24 874	14.2%	52 430	18.5%	145 117	83.0%	32 921	122.7%	(31.7%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	1 113 002	1 013 403	264 569	23.8%	172 847	15.5%	270 688	26.7%	161 165	15.9%	869 269	85.8%	210 358	84.2%	(23.4%)	
Licences and permits	749	749	298	39.7%	295	39.4%	261	34.8%	367	48.9%	1 220	162.9%	352	158.5%	4.2%	
Agency services	690 712	672 960	131 496	19.0%	154 104	22.3%	156 978	25.0%	187 648	29.9%	630 225	100.4%	164 235	92.6%	14.3%	
Transfers recognised - operational	6 185 385	6 443 325	1 878 861	30.3%	1 418 374	22.9%	1 883 955	29.2%	879 154	13.6%	5 656 344	94.0%	1 183 006	97.8%	(25.7%)	
Other own revenue	2 144 521	2 796 188	467 305	21.8%	457 693	16.4%	568 340	20.3%	1 865 442	66.7%	761 514	154.0%	-	154.0%	(25.4%)	
Gains on disposal of PPE	40 000	28 000	-	-	-	-	-	-	-	-	-	-	373	2.0%	(100.0%)	
Operating Expenditure	42 693 186	42 969 564	10 371 232	24.3%	9 696 618	22.7%	9 343 536	21.7%	11 299 460	26.3%	40 709 846	94.7%	10 931 615	96.8%	3.4%	
Employee related costs	9 580 796	9 719 453	2 254 622	23.5%	2 554 589	26.3%	2 241 978	23.1%	2 331 076	24.0%	9 382 266	96.5%	2 224 451	98.3%	4.8%	
Remuneration of councillors	144 331	144 331	31 791	22.0%	31 671	21.9%	37 093	25.7%	33 331	23.1%	133 887	92.8%	37 482	94.9%	(11.1%)	
Debt impairment	2 135 425	2 963 558	828 989	38.7%	671 875	31.5%	1 219 666	41.2%	1 468 480	49.6%	4 187 031	141.3%	526 034	100.8%	179.2%	
Depreciation and asset impairment	3 278 707	3 255 764	567 457	17.3%	466 209	14.2%	618 802	19.0%	481 759	14.8%	2 134 227	65.6%	602 075	78.1%	(20.0%)	
Finance charges	1 893 960	1 893 993	404 144	21.3%	427 987	22.6%	267 068	14.1%	471 202	24.9%	1 570 401	82.9%	395 679	83.6%	19.1%	
Interest expense	14 739 268	14 520 968	4 513 968	31.2%	3 062 207	21.1%	2 872 360	19.7%	3 614 618	25.0%	14 090 153	96.8%	3 176 885	101.0%	14.6%	
Other Materials	48 669	48 669	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	4 140 467	4 043 403	529 282	12.8%	917 479	23.5%	712 068	17.4%	1 022 207	25.3%	3 235 026	80.0%	1 546 507	90.2%	(33.9%)	
Transfers and grants	318 846	520 462	45 415	19.9%	167 044	52.0%	57 055	10.8%	119 063	33.8%	466 576	88.0%	173 816	136.9%	3.0%	
Other expenditure	6 672 605	5 807 226	1 179 405	17.7%	1 328 722	19.9%	1 315 484	22.7%	1 668 182	28.7%	5 491 794	94.6%	1 426 403	85.3%	16.9%	
Loss on disposal of PPE	21	21	160	14 834	1 951	76.02%	-	-	1 542	18.48%	18 487	88.03%	821 995	4 123 280.0%	(99.8%)	
Surplus/(Deficit)	1 095 360	796 320	521 118	174 882	447 966	(1 676 278)	(532 312)	(1 211 177)	(1 211 177)	(1 211 177)	(1 211 177)	(1 211 177)	(1 211 177)	(1 211 177)	(1 211 177)	
Transfers recognised - capital	2 741 915	2 850 496	394 284	14.4%	464 701	16.5%	766 420	27.9%	498 319	17.5%	2 153 725	75.6%	1 206 660	90.4%	(58.7%)	
Contributors recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	259 261	-	2 283	9%	4 500	1.7%	-	-	-	-	6 783	-	14 325	5.4%	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	4 096 536	3 646 816	917 685	644 083	1 244 386	(1 177 958)	1 628 396	(1 177 958)	1 628 396	(1 177 958)	1 628 396	(1 177 958)	1 628 396	(1 177 958)	1 628 396	
Taxation	502 137	557 412	5 893	1.2%	8 562	1.7%	14 570	2.6%	(22 765)	(4.1%)	6 261	1.1%	26 681	78.8%	(185.5%)	
Surplus/(Deficit) after taxation	3 594 399	3 089 404	911 792	635 521	1 229 816	(1 155 195)	1 621 935	(1 155 195)	1 621 935	(1 155 195)	1 621 935	(1 155 195)	1 621 935	(1 155 195)	1 621 935	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	3 594 399	3 089 404	911 792	635 521	1 229 816	(1 155 195)	1 621 935	(1 155 195)	1 621 935	(1 155 195)	1 621 935	(1 155 195)	1 621 935	(1 155 195)	1 621 935	
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	3 594 399	3 089 404	911 792	635 521	1 229 816	(1 155 195)	1 621 935	(1 155 195)	1 621 935	(1 155 195)	1 621 935	(1 155 195)	1 621 935	(1 155 195)	1 621 935	

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15				
	Budget		First Quarter			Second Quarter			Third Quarter		Fourth Quarter		Year to Date			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16	
	R thousands															
Capital Revenue and Expenditure																
Source of Finance	9 896 853	9 323 557	959 228	9.7%	1 703 181	17.2%	1 416 995	15.2%	4 406 032	47.3%	8 485 436	91.0%	6 239 855	90.0%	(29.4%)	
National Government	2 741 915	2 763 196	411 529	15.0%	550 171	20.1%	575 975	20.8%	824 236	29.8%	4 231 912	85.5%	1 911 691	90.3%	(56.9%)	
Provincial Government	-	87 300	-	-	-	-	12 020	13.8%	50 575	57.9%	62 595	71.7%	(758 425)	-	(106.7%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	2 741 915	2 850 496	411 529	15.0%	550 171	20.1%	587 995	20.4%	871 611	30.7%	2 424 597	85.1%	1 345 524	97.3%	(30.9%)	
Borrowing	3 940 000	3 940 000	389 234	9.9%	583 882	14.9%	566 407	14.4%	2 200 926	55.9%	3 740 529	94.9%	1 722 511	85.9%	(27.5%)	
Internally generated funds	2 955 671	2 213 073	138 094	4.7%	537 508	18.2%	175 997</td									

Part 3: Cash Receipts and Payments

	2015/16												2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget
	R thousands													
Cash Flow from Operating Activities														
Receipts	44 616 391	43 411 647	13 353 637	29.9%	12 215 215	27.4%	13 562 219	31.2%	10 791 528	24.9%	49 922 599	115.0%	10 775 110	93.9%
Property rates, penalties and collection charges	7 357 545	7 357 545	2 101 936	28.6%	1 849 939	25.1%	1 776 790	24.1%	1 852 783	25.2%	7 581 448	103.0%	1 946 611	92.1%
Other charges	24 220 336	22 388 956	8 975 468	24.2%	6 693 492	5 676 455	25.4%	5 674 453	26.2%	2 959 858	162.0%	4 907 019	89.2%	
Other revenue	2 353 377	2 349 755	2 539 772	72.6%	1 806 193	59.0%	2 977 571	78.9%	2 983 032	78.1%	1 341 155	151.0%	2 709 294	123.6%
Government - operating	6 165 385	6 443 325	2 060 188	33.5%	1 461 041	24.1%	1 623 563	25.2%	-	-	5 171 592	80.3%	(63 289)	89.0%
Government - capital	2 741 915	2 850 496	695 627	25.4%	961 551	35.1%	1 435 439	50.4%	-	-	3 092 417	108.5%	2 555 320	111.8%
Interest	555 833	553 571	634 466	11.5%	26 198	4.7%	69 411	12.5%	81 261	14.7%	240 516	43.4%	95 210	120.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 109 927)	(38 130 136)	(12 801 920)	34.5%	(11 820 448)	31.9%	(10 032 543)	26.3%	(12 103 501)	31.7%	(46 759 411)	122.6%	(8 363 087)	90.0%
Suppliers and employees	(35 215 967)	(36 236 143)	(12 359 123)	35.1%	(10 893 644)	30.9%	(9 217 069)	25.4%	(9 768 367)	27.0%	(42 229 223)	116.5%	(7 832 823)	24.7%
Finance charges	(1 893 960)	(1 893 993)	(449 971)	23.7%	(685 691)	36.1%	(652 464)	33.4%	(2 184 157)	15.3%	(3 948 283)	208.5%	(368 209)	81.4%
Transfers and grants	-	-	(826)	-	(243 113)	-	(162 990)	-	(150 977)	-	(580 905)	-	(162 055)	(6.8%)
Net Cash from/(used) Operating Activities	7 506 464	5 281 512	551 717	7.3%	394 767	5.3%	3 529 676	66.6%	(1 311 972)	(24.8%)	3 164 188	59.9%	2 412 023	112.1%
Cash Flow from Investing Activities														
Receipts	(80 938)	82 478	3 695 991	(4 566 4%)	70 751	(87.4%)	165 394	200.5%	(296 688)	(362.1%)	3 633 447	4 405.4%	-	-
Proceeds on disposal of PPE	39 979	27 979	3 695 991	9 244.8%	70 751	177.0%	165 394	591.1%	(298 688)	(1 067.5%)	3 633 447	12 986.3%	-	(100.0%)
Decrease in current non-debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(13 655)	(44 405)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	(107 262)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 402 010)	(8 857 380)	(3 154 769)	33.6%	(1 578 019)	16.8%	(1 581 702)	17.9%	(1 802 021)	20.3%	(8 116 511)	91.6%	(2 525 971)	70.9%
Capital assets	(9 402 010)	(8 857 380)	(3 154 769)	33.6%	(1 578 019)	16.6%	(1 581 702)	17.9%	(1 802 021)	20.3%	(8 116 511)	91.6%	(2 525 971)	70.9%
Net Cash from/(used) Investing Activities	(9 482 948)	(8 774 902)	541 221	(5.7%)	(1 507 269)	15.9%	(1 416 308)	16.1%	(2 100 709)	23.9%	(4 481 064)	51.1%	(2 525 971)	66.6%
Cash Flow from Financing Activities														
Receipts	3 940 000	3 940 000	-	-	1 670 900	42.4%	2 533 000	64.3%	1 440 000	36.5%	5 643 900	143.2%	-	-
Short term loans	-	-	-	-	1 670 900	-	33 000	-	-	-	1 703 900	-	-	-
Borrowing long term/Refinancing	3 940 000	3 940 000	-	-	-	-	2 500 000	63.5%	1 440 000	36.5%	3 940 000	100.0%	-	(100.0%)
Payments	(1 573 418)	(1 573 418)	(15 153)	1.0%	(1 052 805)	66.9%	(38 960)	2.5%	(161 217)	10.2%	(1 268 136)	80.6%	(191 965)	209.3%
Repayment of borrowing	(1 573 418)	(1 573 418)	(15 153)	1.0%	(1 052 805)	66.9%	(38 960)	2.5%	(161 217)	10.2%	(1 268 136)	80.6%	(191 965)	209.3%
Net Cash from/(used) Financing Activities	2 366 582	2 366 582	(15 153)	(6%)	618 095	26.7%	2 494 040	105.4%	1 278 783	54.0%	4 375 764	184.9%	(19 965)	(69.6%)
Net Increase/(Decrease) in cash held	390 097	(1 126 809)	1 077 786	276.3%	(494 407)	(126.7%)	4 607 408	(408.9%)	(2 133 898)	189.4%	3 054 888	(271.3%)	(305 913)	84.4%
Cash/Cash equivalents at the year begin:	3 985 006	4 879 554	3 833 132	96.2%	4 910 918	123.2%	4 416 511	90.5%	9 023 919	184.9%	3 833 132	78.6%	4 139 558	93.2%
Cash/Cash equivalents at the year end:	4 375 103	3 752 745	4 910 918	112.2%	4 416 511	100.9%	9 023 919	240.5%	6 890 021	183.6%	3 833 645	96.2%	3 833 645	79.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	509 466	13.9%	160 778	3.0%	137 254	3.2%	3 399 137	79.0%	4 226 705	26.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	875 020	26.2%	279 998	8.2%	190 752	5.5%	1 098 432	59.8%	3 339 202	20.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Ratios	534 700	12.4%	85 686	1.9%	113 740	2.6%	3 568 900	83.0%	4 301 066	26.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	392 977	13.9%	107 185	3.8%	91 569	3.2%	2 226 091	79.0%	2 817 823	17.5%	-	-	-	-
135 127	13.1%	43 933	4.3%	42 446	4.1%	806 889	78.5%	1 028 256	6.4%	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	(1 024)	(3%)	6 538	1.7%	6 533	1.7%	376 658	96.9%	388 705	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 526 266	15.7%	674 979	4.2%	584 414	3.6%	12 316 128	76.5%	16 101 787	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	74 403	12.6%	(10 827)	(1.8%)	31 375	5.3%	493 352	83.9%	588 304	3.7%	-	-	-	-
Commercial	1 425 819	22.2%	216 628	3.4%	295 431	4.6%	4 484 252	69.6%	6 422 131	39.9%	-	-	-	-
Households	1 027 068	11.8%	462 639	5.3%	251 075	2.9%	6 961 866	80.0%	8 702 648	54.0%	-	-	-	-
Other	(1 024)	(3%)	6 538	1.7%	6 533	1.7%	376 658	96.9%	388 705	2.4%	-	-	-	-
Total By Customer Group	2 526 266	15.7%	674 979	4.2%	584 414	3.6%	12 316 128	76.5%	16 101 787	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr Trevor Fawler	011 407 7309
Financial Manager	Mr Reggie Bop	011 358 3618

Source Local Government Database

All figures in this report are audited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16			
	Budget		First Quarter			Second Quarter			Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Operating Revenue and Expenditure																		
Operating Revenue	26 295 831	26 756 931	6 923 483	26.3%	6 715 523	25.5%	6 291 635	23.5%	5 870 671	21.9%	25 801 313	96.4%	5 524 309	96.5%	6.3%			
Property rates	5 236 387	5 236 781	1 287 294	24.6%	1 302 337	24.9%	1 298 016	24.8%	1 428 659	27.3%	5 316 305	101.5%	1 269 248	100.4%	12.6%			
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	10 516 071	10 440 527	2 707 151	25.8%	2 293 317	21.8%	2 162 360	20.7%	2 182 883	20.9%	9 347 711	89.5%	2 322 427	94.4%	(6.0%)			
Service charges - water revenue	3 457 067	3 431 075	793 570	22.9%	915 736	26.5%	811 319	23.6%	882 106	25.7%	3 399 731	99.1%	788 746	98.2%	10.4%			
Service charges - sanitation revenue	789 592	839 592	183 955	23.3%	202 382	25.6%	184 222	21.9%	205 122	24.4%	775 421	92.4%	193 336	100.4%	6.1%			
Service charges - refuse revenue	1 146 974	1 149 004	285 923	24.9%	291 382	25.4%	284 211	24.7%	310 816	27.1%	1 172 332	102.0%	255 850	100.6%	21.5%			
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100%)		
Rental of facilities and equipment	112 907	109 270	21 522	24.4%	27 710	24.5%	35 591	32.6%	42 211	38.4%	133 034	121.7%	42 630	43.3%	(1.4%)			
Interest earned - external investments	70 600	41 176	10 155	14.4%	10 630	15.1%	13 031	31.6%	23 343	56.7%	57 160	138.8%	11 514	56.1%	101.7%			
Interest earned - outstanding debtors	216 338	182 069	98 015	45.2%	103 363	47.8%	100 505	55.2%	104 152	57.2%	406 034	223.0%	100 409	164.8%	3.5%			
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	196 691	196 691	1 846	.9%	130 302	66.2%	1 324	.7%	133 037	67.6%	266 508	135.5%	533	87.1%	24 843.1%			
Licences and permits	57 680	57 680	8 780	15.2%	12 127	21.6%	11 810	20.5%	16 027	27.8%	48 743	84.5%	17 321	90.9%	(7.5%)			
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - operational	3 670 241	3 557 606	1 302 942	35.5%	1 239 749	33.5%	1 098 899	30.9%	213 359	6.0%	3 845 949	108.1%	148 240	96.0%	43.9%			
Other own revenue	821 284	815 460	217 590	26.5%	209 347	23.7%	164 292	19.2%	164 664	10.8%	867 121	57.2%	362 762	91.7%	(54.7%)			
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19 677.3%		
Operating Expenditure	25 710 916	26 072 852	5 747 119	22.4%	7 491 909	29.1%	5 978 008	22.9%	7 873 858	30.2%	27 099 893	103.9%	6 662 124	101.8%	18.2%			
Employee related costs	7 058 527	6 924 151	1 555 005	22.0%	1 950 401	27.6%	1 865 359	26.9%	1 996 136	28.8%	7 367 136	106.4%	1 575 729	100.3%	26.7%			
Remuneration of councillors	116 298	112 647	21 678	23.8%	29 983	24.9%	31 454	27.9%	28 723	25.5%	116 837	103.7%	32 752	98.4%	(12.3%)			
Debt impairment	1 063 228	756 460	82 768	7.8%	110 368	10.4%	66 340	8.8%	630 694	83.4%	890 170	117.7%	416 667	170.5%	51.4%			
Depreciation and asset impairment	1 188 780	1 081 528	279 342	23.0%	279 327	23.5%	370 960	34.1%	41 767	40.6%	1 365 987	125.6%	308 016	99.3%	43.4%			
Finance charges	8 709 556	8 709 762	249 640	24.2%	277 389	26.9%	170 823	16.4%	401 871	38.7%	277 729	105.8%	382 314	100.0%	5.1%			
Allowances	8 709 556	8 709 762	2 085 755	23.7%	7 927 369	33.3%	1 962 765	22.9%	2 070 909	23.5%	9 925 735	103.3%	7 765 881	95.7%	17.6%			
Other Materials	369 258	316 570	46 172	12.5%	76 355	20.0%	45 429	14.4%	55 995	22.9%	223 932	80.2%	172 454	98.1%	(23.5%)			
Contracted services	1 075 982	878 127	699 014	35.8%	719 385	36.4%	574 714	20.0%	1 174 132	40.8%	3 166 245	110.0%	975 115	125.8%	20.4%			
Transfers and grants	259 298	254 148	15 390	6.3%	39 437	15.2%	25 031	9.8%	39 940	13.0%	113 399	44.8%	16 179	85.0%	103.6%			
Other expenditure	3 854 871	3 906 603	711 927	18.5%	1 036 083	26.9%	867 392	22.2%	1 134 191	29.0%	3 749 592	96.0%	1 074 210	92.0%	5.6%			
Loss on disposal of PPE	-	-	1	0	-	-	1 802	-	(2 278)	(2 278)	(12 321 831)	(12 405 673.1%)	(12 405 673.1%)	4 585	566 720.2%	(2 795.5%)		
Surplus/(Deficit)	584 915	684 079	1 176 365		(776 385)		313 628		(2 003 187)		(1 289 580)		(1 137 815)					
Transfers recognised - capital	2 451 160	2 456 036	197 810	8.1%	752 496	30.8%	476 845	19.4%	801 276	32.6%	2 231 426	90.9%	879 095	95.0%	(8.9%)			
Contributors recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	3 038 075	3 140 115	1 374 174		(20 890)		790 472		(1 201 911)		941 846		(258 720)					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	3 038 075	3 140 115	1 374 174		(20 890)		790 472		(1 201 911)		941 846		(258 720)					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	3 038 075	3 140 115	1 374 174		(20 890)		790 472		(1 201 911)		941 846		(258 720)					
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	3 038 075	3 140 115	1 374 174		(20 890)		790 472		(1 201 911)		941 846		(258 720)					

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16		
	Budget		First Quarter			Second Quarter			Third Quarter			Fourth Quarter		Year to Date			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	3 856 566	3 995 193	386 187	10.0%	1 068 767	27.7%	643 513	16.1%	1 579 880	39.5%	3 678 347	92.1%	1 753 695	93.8%	(9.9%)		
National Government	2 408 542	2 394 029	197 709	8.2%	730 639	30.3%	488 305	20.4%	814 968	34.0%	2 231 622	93.2%	907 766	97.1%	(10.2%)		
Provincial Government	40 551	48 006	378	.9%	2 209	5.4%	10 909	22.7%	33 232	69.2%	4 729	97.3%	4 173	31.9%	696.3%		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	4 067	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	2 453 160	2 442 036	198 087	8.1%	732 848	29.9%	499 214	20.4%	868 868	34.7%	2 278 498	93.3%	916 393	90.4%	(7.4%)		
Borrowing	1 200 000	1 200 000	162 190	13.5%	305 509	25.5%	116 886	9.7%	501 001	41.6%	1 085 586	90					

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities														
Receipts	26 897 094	29 189 571	7 358 880	27.4%	7 396 127	27.5%	7 588 182	26.0%	5 802 024	19.9%	28 145 212	96.4%	6 669 897	101.4%
Property rates, penalties and collection charges	4 817 476	5 132 045	1 287 294	26.7%	1 302 337	27.0%	1 290 016	25.3%	1 428 659	27.8%	5 316 306	103.6%	1 269 248	104.6%
Other charges	14 855 160	15 791 659	1 949 339	27.2%	1 709 814	26.5%	1 432 112	21.9%	3 580 926	22.7%	14 695 193	93.3%	3 570 358	100.2%
Other revenue	1 119 291	1 078 486	254 737	21.7%	365 000	31.0%	389 073	18.9%	355 500	18.9%	1 315 407	70.0%	422 446	97.2%
Government - operating	3 665 857	3 000 337	405 079	38.5%	305 000	29.9%	1 003 267	28.7%	300 772	8.1%	3 902 462	102.5%	281 299	100.0%
Government - capital	2 453 160	2 454 036	332 259	13.4%	816 708	33.2%	1 302 178	53.0%	505	2.452 450	99.9%	1 010 273	100.0%	(100.0%)
Interest	193 141	164 609	105 170	56.0%	113 992	59.0%	113 536	69.0%	127 695	77.5%	463 194	281.4%	112 183	175.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 196 079)	(24 493 184)	(8 043 974)	34.7%	(6 206 026)	26.6%	(5 903 230)	24.1%	(4 880 953)	19.9%	(25 031 184)	102.2%	(5 113 236)	103.0%
Suppliers and employees	(21 907 225)	(23 198 890)	(7 777 937)	35.5%	(5 889 201)	26.9%	(5 701 376)	24.6%	(4 136 627)	19.1%	(23 811 141)	102.6%	(4 715 243)	103.3%
Finance charges	(1 029 556)	(1 040 146)	(249 647)	24.2%	(277 389)	26.9%	(170 823)	16.4%	(411 385)	39.6%	(1 109 244)	106.6%	(382 314)	100.0%
Transfers and grants	(259 298)	(254 148)	(15 390)	6.3%	(39 437)	15.2%	(25 031)	9.8%	(32 940)	13.0%	(113 799)	44.8%	(16 179)	85.0%
Net Cash from/(used) Operating Activities	3 701 015	4 696 387	(685 095)	(18.5%)	1 190 100	32.2%	1 684 952	35.9%	921 071	19.6%	3 111 028	66.2%	1 559 161	91.4%
Cash Flow from Investing Activities														
Receipts	104 540	34 728	699 258	66.7%	(157 554)	(150.7%)	286 123	823.9%	(322 929)	(92.9%)	503 897	1451.0%	(1 181 842)	3 067.6%
Proceeds on disposal of PPE	-	-	189 15	-	23 619	-	55 962	-	414 165	-	512 661	-	96 113	(72.7%)
Decrease in non-current debtors	-	-	629 622	-	(235 131)	-	(55 737)	-	(228 481)	-	101 273	-	(810 931)	(330.9%)
Decrease in other non-current receivables	48 553	-	73 243	150.8%	60 922	125.5%	220 647	-	(503 336)	-	(165 525)	-	(545 795)	(1 457.9%)
Decrease (Increase) in non-current investments	56 007	-	34 728	(15.2%)	(6 965)	(12.4%)	65 252	187.9%	11 723	33.8%	55 488	159.8%	78 771	(295.5%)
Payments	(3 783 366)	(3 906 934)	(386 187)	10.2%	(1 068 767)	28.2%	(643 513)	16.5%	(1 579 880)	40.4%	(3 678 347)	94.1%	(1 753 095)	96.4%
Capital assets	(3 783 366)	(3 906 934)	(386 187)	10.2%	(1 068 767)	28.2%	(643 513)	16.5%	(1 579 880)	40.4%	(3 678 347)	94.1%	(1 753 095)	96.4%
Net Cash from/(used) Investing Activities	(3 678 806)	(3 872 205)	312 071	(8.5%)	(1 226 321)	33.3%	(357 390)	9.2%	(1 902 809)	49.1%	(3 174 450)	82.0%	(2 935 537)	104.7%
Cash Flow from Financing Activities														
Receipts	1 208 565	1 207 225	595 574	49.6%	3 462 416	286.5%	1 852 400	153.4%	3 155 068	261.3%	9 069 458	751.3%	2 746 506	645.0%
Short term loans	-	-	265 000	-	3 785 000	-	1 850 000	-	1 950 000	-	7 850 000	-	1 250 000	56.0%
Borrowing long term/Refinancing	1 200 000	1 200 000	330 000	27.5%	(330 000)	(27.5%)	(5 054)	(4%)	1 200 001	100.0%	1 194 947	99.6%	1 500 000	(20.0%)
Payments	(560 350)	(596 731)	(279 024)	49.8%	(3 276 235)	584.7%	(2 759 026)	462.4%	(2 128 943)	356.8%	(8 442 227)	1 414.9%	(1 418 266)	1 694.1%
Repayment of borrowing	(560 350)	(596 731)	(279 024)	49.8%	(3 276 235)	584.7%	(2 759 026)	462.4%	(2 128 943)	356.8%	(8 442 227)	1 414.9%	(1 418 266)	1 694.1%
Net Cash from/(used) Financing Activities	648 215	610 494	320 550	49.5%	186 182	28.7%	(906 626)	(148.5%)	1 026 126	168.1%	622 231	102.6%	1 328 240	96.8%
Net Increase/(Decrease) in cash held	670 424	1 434 676	(52 474)	(7.8%)	149 961	22.4%	420 935	29.3%	44 388	3.1%	562 810	39.2%	(51 136)	(49.0%)
Cash/Cash equivalents at the year begin:	1 203 476	578 120	605 518	49.9%	548 045	45.5%	698 006	120.7%	1 118 941	193.5%	600 518	103.9%	718 951	55.6%
Cash/Cash equivalents at the year end:	1 873 900	2 012 796	548 045	29.2%	698 006	37.2%	1 118 941	55.6%	1 163 328	57.8%	667 814	55.5%	742.0%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	371 026	22.0%	61 055	3.0%	40 715	2.6%	1 145 314	71.0%	1 442 309	21.6%	134 991	0.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	200 788	29.7%	14 202	1.4%	14 401	1.5%	660 160	67.4%	979 551	12.9%	48 025	6.9%	-	-
Receivables from Non-exchange Transactions - Property Ratios	496 976	24.1%	59 207	2.8%	41 060	2.0%	1 471 696	71.1%	2 049 398	27.2%	57 963	2.8%	-	-
Receivables from Exchange Transactions - Waste Water Management	69 096	26.5%	5 002	1.9%	5 328	2.0%	181 281	69.5%	260 707	3.4%	31 360	12.0%	-	-
Receivables from Exchange Transactions - Waste Management	101 371	21.9%	11 392	2.5%	11 603	2.5%	337 776	73.1%	462 142	6.1%	31 353	6.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	10 069	4.4%	1 212	.5%	1 336	.6%	217 053	94.5%	229 671	3.0%	201	.1%	-	-
Interest on Arrear Debtor Accounts	97 695	7.8%	26 533	2.3%	30 415	2.4%	1 098 193	87.5%	1 254 836	16.5%	30 795	2.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	87 081	12.1%	5 598	.8%	1 492	.2%	623 565	86.9%	717 737	9.4%	108 961	15.2%	-	-
Total By Income Source	1 526 901	20.0%	186 001	2.4%	148 350	1.9%	5 755 599	75.6%	7 616 851	100.0%	463 641	6.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	502 898	25.2%	46 740	2.3%	30 539	1.5%	1 418 239	71.0%	1 998 416	26.2%	39 583	2.0%	-	-
Households	834 348	19.0%	95 665	2.2%	90 051	2.1%	3 370 380	76.8%	4 390 443	57.6%	299 393	6.8%	-	-
Other	189 656	15.4%	43 597	3.6%	27 760	2.3%	966 980	78.7%	1 227 992	16.1%	124 666	10.2%	-	-
Total By Customer Group	1 526 901	20.0%	186 001	2.4%	148 350	1.9%	5 755 599	75.6%	7 616 851	100.0%	463 641	6.1%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 595 735	100.0%	-	-	-	-	-	-	1 595 735	19.6%
Bulk Water	178 146	100.0%	-	-	-	-	-	-	178 146	2.2%
PAYE deductions	91 080	100.0%	-	-	-	-	-	-	91 080	1.1%
VAT (output less input)	(90 873)	100.0%	-	-	-	-	-	-	(90 873)	(1.1%)
Pensions / Retirement	97 311	100.0%	-	-	-	-	-	-	97 311	1.2%
Loan repayments	1 543 905	100.0%	-	-	-	-	-	-	1 543 905	19.0%
Trade Creditors	3 069 644	100.0%	-	-	-	-	-	-	3 069 644	37.7%
Auditor-General	1 084	100.0%	-	-	-	-	-	-	1 084	-
Other	1 647 610	100.0%	-	-	-	-	-	-	1 647 610	20.3%
Total	8 124 642	100.0%	-	-	-	-	-	-	8 124 642	100.0%

Contact Details

Municipal Manager	Mr Jason Ngobeni	012 358 4904/4901

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KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16											2014/15				
	Budget		First Quarter			Second Quarter			Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16	
R thousands																
Operating Revenue and Expenditure																
Operating Revenue	29 534 286	29 540 627	7 833 937	26.5%	7 333 186	24.8%	5 730 463	19.4%	8 156 974	27.6%	29 054 560	98.4%	5 609 582	99.9%	45.4%	
Property rates	5 803 863	5 803 863	1 471 218	25.3%	1 633 803	28.2%	1 107 008	19.1%	1 943 607	33.5%	6 155 636	106.1%	1 402 667	114.1%	38.6%	
Property rates, penalties and collection charges	132 940	132 940	40 124	30.2%	25 885	19.5%	25 885	15.8%	25 961	19.5%	112 970	85.0%	37 610	108.0%	(31.0%)	
Service charges - electricity revenue	11 778 524	11 778 524	3 103 447	26.3%	2 703 360	23.0%	2 857 018	24.3%	2 778 210	23.6%	11 424 035	97.1%	2 624 072	98.7%	5.9%	
Service charges - water revenue	3 279 627	3 279 627	770 287	23.5%	782 482	24.0%	740 618	22.6%	719 822	21.9%	3 017 209	92.0%	744 652	99.5%	(3.3%)	
Service charges - sanitation revenue	855 076	855 076	203 941	23.9%	205 589	24.0%	205 033	24.0%	188 042	22.0%	802 606	93.9%	200 246	103.0%	(6.1%)	
Service charges - refuse revenue	550 020	550 020	130 991	24.7%	141 099	25.7%	138 824	25.2%	148 200	26.9%	533 920	102.5%	135 154	101.6%	9.7%	
Rental of facilities and equipment	146 645	146 645	40 935	29.4%	40 735	28.1%	40 735	30.9%	39 574	22.3%	161 216	103.8%	39 785	125.6%	(15.9%)	
Interest earned - external investments	483 003	483 003	90 167	18.7%	111 444	23.1%	115 939	24.0%	101 044	20.9%	418 584	88.7%	112 055	94.6%	(9.6%)	
Interest earned - outstanding debtors	163 249	163 249	45 607	29.8%	53 426	32.8%	52 532	32.8%	63 547	38.9%	228 162	139.8%	49 129	125.6%	29.3%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	83 499	83 499	9 155	11.0%	10 468	12.5%	11 070	13.3%	21 466	25.7%	52 159	62.5%	15 266	59.9%	40.6%	
Licences and permits	26 328	26 328	1 793	30.3%	7 632	29.0%	8 106	30.8%	5 093	19.3%	28 804	109.4%	7 474	120.7%	(31.8%)	
Agency services	13 382	13 382	2 700	20.2%	2 317	17.3%	2 516	18.8%	1 767	13.2%	9 303	69.5%	2 370	80.3%	(25.4%)	
Transfers recognised - operational	2 640 037	2 616 806	967 401	36.6%	608 949	23.1%	89 550	3.4%	794 952	30.4%	2 460 853	94.0%	3 401	81.9%	23 272.0%	
Other own revenue	2 783 926	2 809 976	839 107	30.1%	876 868	31.5%	190 809	6.8%	1 147 909	40.9%	3 054 692	108.7%	131 905	98.7%	70.3%	
Gains on disposal of PPE	33 612	33 612	1 889	5.6%	2 309	6.9%	5 416	16.1%	6 290	(1.9%)	8 985	26.7%	237	18.2%	(365.7%)	
Operating Expenditure	29 436 059	29 532 140	6 434 316	21.9%	6 679 287	23.4%	6 536 463	22.1%	8 025 966	27.2%	27 874 032	94.4%	6 422 653	93.1%	25.0%	
Employee related costs	7 970 603	7 980 020	1 769 255	22.2%	2 149 260	27.0%	1 868 000	23.4%	1 894 600	23.7%	7 681 226	96.3%	1 651 591	96.0%	14.7%	
Remuneration of councillors	98 554	98 554	25 157	25.5%	24 744	25.1%	27 172	27.6%	28 261	28.7%	105 334	106.9%	26 376	97.6%	7.1%	
Debt impairment	644 931	644 931	24 345	3.8%	37 640	5.6%	310 973	48.2%	49 466	7.7%	2 422 425	65.5%	57 361	56.0%	(13.8%)	
Depreciation and asset impairment	2 145 381	2 139 830	460 515	21.5%	468 673	21.8%	537 410	25.1%	540 820	25.6%	2 013 416	94.1%	472 928	96.2%	15.6%	
Finance charges	1 427 941	1 427 572	87 741	6.1%	416 755	29.2%	89 997	21.7%	399 966	28.0%	993 982	69.6%	333 576	80.8%	19.9%	
Postage	9 767 025	9 767 025	2 660 381	27.3%	2 133 533	21.8%	2 119 312	21.7%	2 571 716	26.4%	9 462 020	97.3%	2 194 581	95.8%	22.3%	
Other Materials	85 267	85 267	20 043	26.5%	28 407	26.5%	887	1.6%	1 396	24.7%	4 625	67.8%	7 037	35.4%	(92.3%)	
Contracted services	3 830 531	3 871 175	743 884	19.9%	844 710	22.4%	897 978	22.2%	1 184 545	30.6%	3 711 137	95.9%	900 249	95.8%	19.6%	
Transfers and grants	222 501	233 186	45 599	28.1%	35 171	15.8%	44 437	20.0%	114 545	51.3%	256 971	115.1%	39 528	95.9%	189.5%	
Other expenditure	3 329 288	3 380 448	561 796	16.9%	758 680	22.8%	640 905	19.0%	1 230 264	36.4%	3 191 544	94.4%	728 428	86.0%	68.9%	
Loss on disposal of PPE	287	391	-	-	211	73.4%	89	20.5%	1 980	50.7%	1 662 957	4 240.5%	595	581.4%	107.2%	
Surplus/(Deficit)	98 227	8 486	1 399 622		453 898		(806 000)		131 008		1 178 528		(813 071)			
Transfers recognised - capital	3 564 953	3 591 215	426 296	12.0%	858 774	24.1%	626 522	17.4%	1 531 949	42.7%	3 445 540	95.9%	394 351	108.4%	288.5%	
Contributors recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	3 663 179	3 599 701	1 827 918		1 312 672		(179 478)		1 662 957		4 624 069		(418 720)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	3 663 179	3 599 701	1 827 918		1 312 672		(179 478)		1 662 957		4 624 069		(418 720)			
Surplus/(Deficit) attributable to municipality	3 663 179	3 599 701	1 827 918		1 312 672		(179 478)		1 662 957		4 624 069		(418 720)			
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	3 663 179	3 599 701	1 827 918		1 312 672		(179 478)		1 662 957		4 624 069		(418 720)			

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15				
	Budget		First Quarter			Second Quarter			Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16	
R thousands																
Capital Revenue and Expenditure																
Source of Finance	6 046 926	6 038 935	823 616	13.6%	1 173 076	19.4%	1 101 745	18.2%	2 002 550	33.2%	5 100 987	84.5%	1 767 749	111.8%	13.3%	
National Government	2 753 247	2 764 842	336 598	12.2%	721 609	26.2%	512 709	18.5%	504 886	18.3%	2 075 802	75.1%	903 719	94.1%	(44.1%)	
Provincial Government	793 906	795 453	91 698	11.6%	135 771	17.1%	61 872	7.8%	24 798	30.9%	533 139	67.3%	167 741	67.4%	46.5%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	17 800	30 920	-	-	1 507	8.5%	780	2.5%	12 479	40.4%	11 766	47.8%	157	45.3%	-	
Transfers recognised - capital	3 844 033	3 871 175	428 296	12.0%	858 887	24.1%	575 361	16.0%	763 163	21.3%	2 625 707	73.1%	1 073 617	131.7%	(28.8%)	
Borrowing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	769 799	76.8%	(10.8%)	
Internally generated funds	1 861 973	1 447 720	395 320	26.7%	314 189	21.2%	526 384	36.4%	1 239 387	35.6%	2 475 280	171.0%	(71 847)	93.4%	(1 825.0%)	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	42 283	42.2%	(33.0%)	
Capital Expenditure Standard Classification	6 046 926	6 038 935	823 616	13.6%	1 173 076	19.4%	1 101 745	18.2%	2 002 550	33.2%	5 100 987	84.5%	1 767 749	111.8%	13.3%	
Governance & Administration	241 283	351 421	34 020	14.1%	27 078	8.7%	27 078	10.6%	1 321 716	25						

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
	R thousands														
Cash Flow from Operating Activities															
Receipts	31 955 386	31 514 410	7 685 894	24.1%	8 871 225	27.8%	6 461 445	20.5%	9 999 765	31.7%	33 018 328	104.8%	5 146 890	97.2%	94.3%
Property rates, penalties and collection charges	5 639 942	5 647 928	1 356 363	24.0%	1 814 668	32.2%	1 223 320	21.7%	1 761 285	31.2%	6 155 636	109.0%	1 242 177	110.3%	41.8%
Interest charges	16 417 745	15 572 056	3 424 140	20.2%	4 893 010	39.5%	3 091 521	19.8%	4 389 500	37.8%	15 537 047	99.9%	2 831 676	93.8%	52.9%
Other revenue	3 135 865	3 159 939	948 376	32.5%	1 008 755	22.1%	5 153	2%	2 143 503	67.9%	1 147	130.0%	361 877	121.4%	49.2%
Government - operating	3 640 037	3 616 806	1 052 720	39.6%	477 295	17.5%	713 184	27.5%	659 944	25.2%	2 095 138	110.6%	67 535	384.9%	
Government - capital	3 544 953	3 591 215	823 616	23.1%	627 639	17.6%	1 234 131	34.4%	856 084	23.8%	3 541 470	98.6%	83 930	(100.0%)	
Interest	923 785	927 306	265 973	28.9%	55 873	6.0%	193 395	20.9%	248 049	26.7%	764 290	82.4%	575 623	153.5%	(56.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(25 997 892)	(26 047 738)	(7 618 450)	29.3%	(7 235 676)	27.8%	(4 534 772)	17.4%	(5 840 464)	22.4%	(25 229 363)	96.9%	(6 019 498)	107.4%	(3.0%)
Suppliers and employees	(24 347 449)	(24 397 744)	(7 471 264)	30.7%	(6 789 599)	27.6%	(4 418 082)	18.1%	(5 308 866)	21.8%	(23 978 811)	98.3%	(548 603)	108.8%	(6.0%)
Finance charges	(1 427 941)	(1 427 493)	(81 587)	5.9%	(419 907)	29.4%	(72 053)	5.0%	(417 039)	29.2%	(993 580)	69.6%	(370 895)	83.9%	12.4%
Transfers and grants	(222 501)	(222 501)	(62 599)	28.1%	(35 170)	15.6%	(44 637)	20.1%	(114 565)	51.5%	(256 971)	115.5%	-	75.3%	(100.0%)
Net Cash from/(used) Operating Activities	5 957 494	5 466 672	67 444	1.1%	1 635 548	27.5%	1 926 673	35.2%	4 159 301	76.1%	7 788 966	142.5%	(872 609)	43.0%	(576.7%)
Cash Flow from Investing Activities															
Receipts	32 714	32 714	(1 015)	(3.1%)	5 001	15.3%	7 931	24.2%	(1 789)	(5.5%)	10 128	31.0%	865 526	2 692.0%	(100.2%)
Proceeds on disposal of PPE	33 612	33 612	1 889	5.6%	2 097	6.2%	5 337	15.9%	(2 609)	(7.8%)	6 714	20.0%	-	15.7%	(100.0%)
Decrease in non-current debtors	(698)	(698)	(92 904)	323.5%	2 904	(323.5%)	2 594	(289.0%)	820	(91.4%)	3 414	(380.4%)	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(6 046 926)	(6 046 926)	(823 616)	13.6%	(1 173 076)	19.4%	(1 101 745)	18.2%	(2 002 550)	33.1%	(5 100 987)	84.4%	(861 403)	96.8%	132.5%
Capital assets	(6 046 926)	(6 046 926)	(823 616)	13.6%	(1 173 076)	19.4%	(1 101 745)	18.2%	(2 002 550)	33.1%	(5 100 987)	84.4%	(861 403)	96.8%	132.5%
Net Cash from/(used) Investing Activities	(6 014 213)	(6 014 213)	(824 631)	13.7%	(1 168 075)	19.4%	(1 093 814)	18.2%	(2 004 339)	33.3%	(5 099 859)	84.6%	4 123	78.9%	(48 715.6%)
Cash Flow from Financing Activities															
Receipts	1 081 374	1 079 155	(19 907)	(1.8%)	11 377	1.1%	(145 894)	(13.5%)	(8 993)	(8%)	(163 417)	(15.1%)	1 000 000	81.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/Refinancing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	1 000 000	100.0%	(100.0%)	
Increase (decrease) in consumer deposits	81 374	79 155	(19 907)	(24.5%)	11 377	14.0%	(145 894)	(184.3%)	(8 993)	(11.4%)	(163 417)	(206.5%)	(222 838)	(100.0%)	
Payments	(1 190 563)	(1 095 439)	(237 032)	19.9%	244 882	20.6%	(246 923)	22.7%	(282 415)	24.0%	(992 550)	90.7%	(284 473)	100.1%	(7.8%)
Repayment of borrowing	(1 190 563)	(1 095 439)	(237 032)	19.9%	244 882	20.6%	(246 923)	22.7%	(262 415)	24.0%	(992 550)	90.7%	(284 473)	100.1%	(7.8%)
Net Cash from/(used) Financing Activities	(109 189)	(16 284)	(256 939)	235.3%	(233 505)	213.9%	(394 817)	242.4%	(271 408)	1666.7%	(1 156 669)	7 103.1%	715 527	(166.0%)	(137.9%)
Net Increase/(Decrease) in cash held	(165 906)	(563 824)	(1 014 127)	611.3%	233 969	(141.0%)	438 042	(77.7%)	1 883 554	(334.1%)	1 541 438	(273.4%)	(152 959)	765.3%	(1 331.4%)
Cash/Cash equivalents at the year begin:	5 156 692	6 166 809	5 878 737	114.0%	4 864 610	94.3%	5 099 579	82.7%	5 536 621	89.8%	5 878 737	95.3%	4 174 723	110.2%	32.6%
Cash/Cash equivalents at the year end:	4 990 786	5 602 986	4 864 610	97.5%	5 098 579	102.2%	5 536 621	98.8%	7 420 174	132.4%	7 420 174	132.4%	4 021 764	76.6%	84.5%
Total By Income Source	866 336	14.7%	386 329	6.6%	230 354	3.9%	4 410 793	74.8%	5 893 812	100.0%	85 847	1.5%	2 710 563	46.0%	
Debtor's Age Analysis By Customer Group															
Organs of State	17 690	8.5%	26 282	12.6%	1 942	.9%	162 897	78.0%	28 812	3.5%	3 087	1.5%	96 095	46.0%	
Commercial	269 473	10.9%	181 861	7.5%	135 695	5.5%	1 890 076	76.2%	2 480 105	42.1%	36 298	1.5%	1 141 344	46.0%	
Households	554 642	18.2%	162 235	5.3%	85 386	2.8%	2 240 237	73.6%	3 042 501	51.6%	44 538	1.5%	1 400 159	46.0%	
Other	24 531	15.1%	12 951	8.0%	7 330	4.5%	117 582	72.4%	162 394	2.8%	1 923	1.2%	72 965	44.0%	
Total By Customer Group	866 336	14.7%	386 329	6.6%	230 354	3.9%	4 410 793	74.8%	5 893 812	100.0%	85 847	1.5%	2 710 563	46.0%	
Part 5: Creditor Age Analysis															
Creditor Age Analysis															
0 - 30 Days	1 504 263	57.1%	66 999	2.5%	250 870	9.5%	810 146	30.8%	2 632 278	100.0%					
31 - 60 Days															
61 - 90 Days															
Over 90 Days															
Total															
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis															
Bulk Electricity	1 012 921	100.0%	-	-	-	-	-	-	-	-	1 013 921	38.5%	-	-	
Bulk Water	135 636	100.0%	-	-	-	-	-	-	-	-	135 636	5.2%	-	-	
PAYE deductions	81 312	100.0%	-	-	-	-	-	-	-	-	81 312	3.1%	-	-	
VAT (output less input)	(637)	100.0%	-	-	-	-	-	-	-	-	(637)	-	-	-	
Pensions / Retirement	99 261	100.0%	-	-	-	-	-	-	-	-	99 261	3.8%	-	-	
Loan repayments	-	-	45 908	4.3%	213 818	20.1%	805 976	75.6%	1 065 702	40.5%	-	-	-	-	
Trade Creditors	158 432	71.8%	21 091	9.6%	37 052	16.8%	4 170	1.9%	220 746	8.4%	-	-	-	-	
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	16 338	100.0%	-	-	-	-	-	-	-	-	16 338	.6%	-	-	
Total	1 504 263	57.1%	66 999	2.5%	250 870	9.5%	810 146	30.8%	2 632 278	100.0%					

Contact Details

Municipal Manager	Mr Sibusiso Sihole	031 311 2130
Financial Manager	Mr Krish Kumar	313 111 131

Source: Local Government Database

All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16			
	Budget		First Quarter			Second Quarter			Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure	Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure	Expenditure as % of adjusted budget		
R thousands																		
Operating Revenue and Expenditure																		
Operating Revenue	31 723 843	32 531 966	7 760 647	24.5%	8 438 631	26.6%	8 421 827	25.9%	7 118 278	21.9%	31 739 384	97.6%	6 322 437	99.1%	12.6%			
Property rates	6 546 155	6 576 912	1 315 566	20.1%	1 995 048	30.5%	1 684 866	25.6%	1 716 894	26.1%	6 712 374	102.0%	1 461 287	100.1%	17.5%			
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	11 137 790	11 159 790	2 952 029	26.5%	2 679 494	24.1%	2 798 791	25.1%	2 783 850	24.9%	11 214 165	100.5%	2 491 731	98.8%	11.7%			
Service charges - water revenue	2 762 941	2 770 738	500 435	18.1%	720 110	26.1%	981 910	35.4%	791 491	28.6%	2 993 946	108.1%	625 832	101.9%	26.5%			
Service charges - sanitation revenue	1 500 948	1 500 437	285 900	19.0%	381 398	25.6%	475 296	31.7%	399 887	26.7%	1 548 489	103.2%	322 982	100.2%	23.8%			
Service charges - refuse revenue	1 097 141	1 097 141	267 327	24.4%	270 968	25.3%	278 062	25.3%	274 891	25.1%	1 091 248	99.5%	245 281	100.7%	12.1%			
Rental of facilities and equipment	350 940	400 126	111 513	22.1%	110 107	31.6%	110 104	23.7%	120 105	27.0%	400 126	97.8%	78 138	105.6%	61.9%			
Interest earned - external investments	345 646	365 188	87 382	25.5%	91 593	26.5%	90 392	24.8%	88 351	24.2%	367 716	98.8%	87 655	99.9%	9%			
Interest earned - outstanding debtors	233 996	231 266	46 390	19.8%	54 198	24.0%	58 716	25.6%	49 244	26.0%	221 609	95.8%	41 462	100.6%	45.3%			
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	977 210	996 923	175 783	18.0%	184 279	18.9%	149 981	15.0%	160 225	16.1%	670 269	67.2%	348 068	139.8%	(54.0%)			
Licences and permits	43 028	29 444	9 948	23.1%	9 476	22.6%	10 496	36.3%	11 358	38.6%	41 479	140.9%	10 129	105.2%	12.1%			
Agency services	153 993	153 993	40 712	26.4%	43 495	28.2%	46 940	30.5%	51 005	33.1%	182 152	118.3%	45 211	108.7%	12.8%			
Transfers recognised - operational	3 579 752	4 106 009	1 038 130	28.9%	956 952	26.7%	804 568	19.6%	383 277	9.3%	3 178 916	77.4%	316 610	77.2%	21.1%			
Other own revenue	2 494 946	2 417 571	781 128	31.3%	768 207	31.8%	122 535	5.1%	2 463 052	101.9%	90 060	100.6%	36 316					
Gains on disposal of PPE	74 669	74 669	3 579	4.8%	2 231	-	4 287	5.7%	(1 561)	(21.9%)	8 536	11.4%	29 618	58.1%	(105.3%)			
Operating Expenditure	31 849 422	32 340 172	6 770 067	21.3%	7 562 158	23.7%	6 758 239	20.9%	8 538 914	26.4%	29 629 378	91.6%	6 855 908	89.1%	24.5%			
Employee related costs	9 406 684	9 651 369	2 198 588	22.9%	2 713 000	28.2%	2 272 998	23.5%	2 449 737	23.3%	9 434 233	97.7%	1 996 092	97.6%	12.7%			
Remuneration of councillors	139 311	139 311	32 166	23.1%	32 167	23.1%	36 737	26.4%	33 567	24.1%	134 437	96.6%	37 363	96.1%	(10.2%)			
Debt impairment	1 798 371	1 798 499	264 461	14.7%	262 874	14.6%	263 940	14.7%	301 973	16.8%	1 093 248	60.8%	235 892	56.3%	28.0%			
Depreciation and asset impairment	2 089 827	2 127 121	506 361	24.2%	509 619	24.4%	516 776	24.3%	534 521	25.1%	2 067 276	97.2%	485 284	94.5%	10.1%			
Finance charges	971 133	972 538	179 675	18.5%	180 205	18.6%	179 747	23.6%	182 059	23.9%	72 166	94.6%	186 552	82.0%	(2.4%)			
Other expenses	969 753	969 753	1 980 011	25.0%	2 153 100	21.5%	2 153 100	20.9%	2 669 369	33.5%	8 000 320	100.1%	1 519 203	88.8%	75.3%			
Other Materials	350 005	348 312	89 077	19.2%	76 491	21.3%	82 408	23.8%	82 408	22.9%	326 754	87.8%	91 465	92.4%	(14.8%)			
Contracted services	4 610 153	4 622 041	548 488	11.7%	891 132	18.5%	761 616	16.5%	1 153 799	25.0%	3 371 295	72.9%	1 173 088	83.5%	(1.6%)			
Transfers and grants	130 402	147 085	5 941	44.0%	36 465	30.3%	30 703	18.4%	173 263	104.0%	293 882	175.9%	15 199	94.9%	1 043 33			
Other expenditure	3 978 981	4 760 978	913 340	23.0%	1 124 226	28.3%	956 735	20.1%	1 163 836	24.4%	4 158 437	87.3%	1 124 374	88.7%	3.5%			
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	565	-	955	-	(40.8%)			
Surplus/(Deficit)	(125 579)	191 795	990 579		876 474		1 663 588		(1 420 636)		2 110 006		(53 471)					
Transfers recognised - capital	2 223 813	2 446 794	338 823	15.3%	459 190	20.6%	352 697	14.4%	363 174	14.8%	1 514 884	61.9%	300 682	49.5%	20.8%			
Contributors recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Contributed assets	-	-	-	-	-	-	-	-	-	-	(100)	-	-	-	-	(100.0%)		
Surplus/(Deficit) after capital transfers and contributions	2 098 234	2 638 588	1 330 402		1 335 664		2 016 285		(1 057 563)		3 624 789		(232 788)					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	2 098 234	2 638 588	1 330 402		1 335 664		2 016 285		(1 057 563)		3 624 789		(232 788)					
Surplus/(Deficit) attributable to municipality	2 098 234	2 638 588	1 330 402		1 335 664		2 016 285		(1 057 563)		3 624 789		(232 788)					
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	(10)	-	1 200.0%	(100.0%)		
Surplus/(Deficit) for the year	2 098 234	2 638 588	1 330 402		1 335 664		2 016 285		(1 057 563)		3 624 789		(232 788)					

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16		
	Budget		First Quarter			Second Quarter			Third Quarter			Fourth Quarter		Year to Date			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure	Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure	Expenditure as % of adjusted budget	
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	5 780 819	6 129 094	735 280	12.7%	1 156 925	20.0%	855 088	14.0%	2 348 223	38.3%	5 095 515	83.1%	2 447 637	81.1%	(4.1%)		
National Government	2 141 963	2 266 580	317 866	14.8%	415 380	19.4%	314 230	13.9%	745 947	32.9%	9 174 423	79.1%	1 039 390	74.3%	(28.2%)		
Provincial Government	93 653	180 214	21 957	23.4%	43 810	46.6%	38 467	21.3%	47 320	26.3%	151 155	84.1%	80 333	88.2%	(41.1%)		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	341	-	-	-	-	-	141	41.3%	114	33.5%	265	74.8%	1 534	74.2%	(92.6%)	
Transfers recognised - capital	2 235 615	2 447 365	399 823	15.2%	459 190	20.5%	382 838	14.4%	799 392	32.4%	1 945 233	99.5%	1 128 289	97.1%	(29.2%)		
Borrowing	2 600 490	2 529 240	321 658	12.4%	541 021	21.0%	400 523	16.2%	1 052 341	41.6%	2 229 542	92.1%	1 009 248	87.6%	4.3%		
Intuitively generated funds	891 703	1 084 326	58 483	6.4%	133 895	15.0%	88 242	7.4%	486 597	44.6							

Part 3: Cash Receipts and Payments

		2015/16										2014/15		Q4 of 2014/15 to Q4 of 2015/16	
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
		R thousands													
Cash Flow from Operating Activities															
Receipts	31 419 691	32 483 701	8 890 506	28.1%	9 151 348	28.9%	9 324 704	28.7%	7 084 331	21.8%	34 450 889	106.1%	6 275 359	105.4%	12.9%
Property rates, penalties and collection charges	6 440 046	6 471 517	1 612 915	25.0%	1 894 077	29.4%	1 689 713	26.1%	1 666 284	25.7%	6 862 968	106.0%	1 502 649	105.2%	10.9%
Other charges	15 771 011	15 788 856	3 929 658	24.9%	4 021 664	25.5%	4 033 491	25.9%	4 229 214	26.8%	16 282 257	103.0%	3 498 773	102.4%	14.3%
Other revenue	3 307 708	3 323 013	816 523	44.6%	816 523	48.1%	503 538	50.7%	521 431	52.4%	5 371 459	117.3%	761 181	176.3%	26.9%
Government - operating	3 579 752	4 105 009	1 089 051	30.2%	697 099	19.4%	1 088 334	26.5%	553 944	1.3%	2 915 478	71.1%	85 303	(35.1%)	
Government - capital	2 277 534	2 515 528	778 866	34.2%	920 812	40.4%	816 050	32.4%	2 515 528	100.0%	54 279	86.8%	(100.0%)		
Interest	442 109	580 779	124 394	28.1%	118 967	26.9%	125 245	21.6%	152 223	26.2%	520 830	89.7%	171 177	63.2%	(11.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(27 435 489)	(28 077 072)	(8 726 417)	31.8%	(7 247 807)	26.4%	(6 632 547)	23.6%	(7 758 488)	27.6%	(30 365 259)	108.1%	(6 946 425)	109.5%	11.7%
Suppliers and employees	(26 546 109)	(27 373 994)	(8 549 964)	32.2%	(7 083 230)	26.7%	(6 452 050)	23.6%	(7 597 060)	27.8%	(29 675 325)	108.4%	(6 778 820)	110.3%	12.1%
Finance charges	(887 380)	(703 079)	(188 433)	20.7%	(164 577)	18.5%	(180 497)	25.7%	(161 428)	23.0%	(689 935)	98.1%	(167 606)	85.8%	(3.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	4 184 203	4 406 629	164 089	3.9%	1 903 541	45.5%	2 692 157	61.1%	(674 157)	(15.3%)	4 085 629	92.7%	(671 067)	86.1%	.5%
Cash Flow from Investing Activities															
Receipts	(90 797)	(107 917)	-	-	-	-	-	-	-	-	-	-	59 999	16.7%	(100.0%)
Proceeds on disposal of PPE	74 669	74 669	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in current non-debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	4 955	3 766	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	(170 422)	(188 352)	-	-	-	-	-	-	-	-	-	-	59 999	16.5%	(100.0%)
Payments	(5 955 826)	(6 041 566)	(817 358)	13.7%	(1 037 887)	17.4%	(527 145)	8.7%	(746 093)	12.3%	(3 128 482)	51.8%	(1 215 171)	62.0%	(38.6%)
Capital assets	(5 955 826)	(6 041 566)	(817 358)	13.7%	(1 037 887)	17.4%	(527 145)	8.7%	(746 093)	12.3%	(3 128 482)	51.8%	(1 215 171)	62.0%	(38.6%)
Net Cash from/(used) Investing Activities	(6 046 623)	(6 149 483)	(817 358)	13.5%	(1 037 887)	17.2%	(527 145)	8.6%	(746 093)	12.1%	(3 128 482)	50.9%	(1 155 172)	55.5%	(35.4%)
Cash Flow from Financing Activities															
Receipts	2 040 724	27 226	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/Refinancing	2 000 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	40 724	27 226	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(368 931)	(285 598)	(88 055)	23.9%	(53 023)	14.4%	(88 055)	30.8%	(53 613)	18.8%	(282 747)	99.0%	(65 744)	99.1%	(18.5%)
Repayment of borrowing	(368 931)	(285 598)	(88 055)	23.9%	(53 023)	14.4%	(88 055)	30.8%	(53 613)	18.8%	(282 747)	99.0%	(65 744)	99.1%	(18.5%)
Net Cash from/(used) Financing Activities	1 671 793	(256 372)	(88 055)	(5.3%)	(53 023)	(3.2%)	(88 055)	34.1%	(53 613)	20.8%	(282 747)	109.4%	(65 744)	(25.5%)	(18.5%)
Net Increase/(Decrease) in cash held	(190 628)	(2 001 226)	(741 324)	388.9%	812 632	(426.3%)	2 076 957	(103.8%)	(1 473 864)	73.6%	674 400	(33.7%)	(1 891 982)	(54.0%)	(22.1%)
Cash/Cash equivalents at the year begin:	8 265 410	3 199 148	6 555 667	289.4%	5 811 343	256.5%	6 626 975	207.1%	8 703 931	272.1%	6 555 667	204.9%	8 414 595	99.5%	3.4%
Cash/Cash equivalents at the year end:	2 074 783	1 197 922	5 814 343	280.2%	6 626 975	319.4%	8 703 931	226.6%	7 230 068	603.6%	6 522 603	603.6%	7 230 068	115.2%	10.8%

Part 4: Debtor Age Analysis

		0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts to Council Policy
		Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	314 220	13.1%	144 740	5.6%	69 761	3.7%	1 001 353	77.4%	2 420 370	33.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	657 257	73.5%	29 744	2.5%	18 944	2.1%	198 408	21.9%	907 592	12.6%	-	-	-
Receivables from Non-exchange Transactions - Property Ratios	452 041	30.3%	119 706	7.4%	37 055	2.5%	893 309	59.8%	1 493 111	20.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	155 832	14.2%	51 944	4.7%	34 251	3.1%	857 130	78.0%	1 099 177	15.1%	-	-	-
75 854	16.6%	27 262	5.0%	13 207	2.9%	343 806	75.5%	455 629	6.3%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	51 805	8.1%	10 988	1.6%	10 043	1.6%	569 084	88.7%	641 330	8.8%	-	-	-
Interest on Arrear Debtor Accounts	53 830	6.7%	24 009	3.0%	21 433	2.7%	700 166	87.6%	799 438	11.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(93 943)	17.5%	(55 556)	10.3%	(21 761)	4.1%	(366 852)	68.1%	(537 112)	(7.4%)	-	-	-
Total By Income Source	1 682 198	23.1%	327 786	4.5%	201 958	2.8%	5 077 601	69.7%	7 289 543	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	84 109	37.2%	21 116	9.3%	12 796	5.7%	107 822	47.7%	225 843	3.1%	-	-	-
Commercial	800 832	54.4%	79 745	5.4%	34 504	2.5%	557 385	37.9%	1 472 466	20.2%	-	-	-
Households	864 281	14.6%	291 744	4.9%	174 190	2.9%	4 579 877	77.5%	5 910 992	81.1%	-	-	-
Other	(67 024)	21.0%	(64 818)	20.3%	(19 533)	6.1%	(167 484)	52.5%	(318 859)	(4.4%)	-	-	-
Total By Customer Group	1 682 198	23.1%	327 786	4.5%	201 958	2.8%	5 077 601	69.7%	7 289 543	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	551 645	100.9%	2 180	.4%	75	-	(6 929)	(1.3%)	546 972	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	551 645	100.9%	2 180	.4%	75	-	(6 929)	(1.3%)	546 972	100.0%

Contact Details

Municipal Manager	Mr Ahsmat Ibrahim	021 400 1330
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

All figures in this report are audited.